

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., et al.,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

COVERSHEET TO FIFTH INTERIM FEE APPLICATION OF GRANT THORNTON LLP FOR ALLOWANCE OF: (I) COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR SERVICES RELATED TO THE PLAN FOR THE PERIOD SEPTEMBER 1, 2022 TO DECEMBER 31, 2022; AND (II) PAYMENTS FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF DEBTORS' BUSINESS THROUGH DECEMBER 31, 2022

In accordance with Rule 2016-1 of the Local Rules of Bankruptcy Procedure, incorporating the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases* [General Order M-447], among other guidelines (the “**Local Guidelines**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [ECF No. 529] (the “**Interim Compensation Order**”), Grant Thornton LLP (“**Grant Thornton**”), as tax, valuation and business advisory consultants for Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), submits this summary (this “**Summary**”) of: (i) fees and expenses sought as actual and necessary in the fee application to which this Summary is attached (the “**Application**”) for certain tax, valuation and business advisory services that Grant Thornton provided to the Debtors relating

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

specifically to the Debtors' plan of reorganization and anticipated implementation thereof (as described in further detail in the Application, the "**Plan Services**") for the period of September 1, 2022 through December 31, 2022 (the "**Fee Period**"); and (ii) payments made to Grant Thornton on account of other tax related services provided to the Debtors by Grant Thornton in the ordinary course of the Debtors' business (as described in further detail in the Application, the "**OCB Tax Services**") that accrued during the Fee Period.

General Information

Name of Applicant:	Grant Thornton LLP
Authorized to Provide Professional Services to:	Debtors
Dates of Orders Approving Retention for Plan Services:	April 28, 2021 (effective January 20, 2021) for tax consulting services [Docket No. 2760]; September 28, 2021 for employee tax analysis and valuation services (effective September 1, 2021) [Docket No. 3831]; and October 20, 2022 for business advisory services (effective September 27, 2022) [Docket No. 5188]. The foregoing retentions are for services provided in furtherance of developing and implementing a restructuring in accordance with the Debtors' plan of reorganization (" Plan ") and administration of the bankruptcy cases (as further identified and defined below, the " Plan Services ")

Summary of Fees and Expenses Requested for the Fee Period for Plan Services Provided by Grant Thornton per Retention Orders

Time Period Covered for Plan Services for this Application:	September 1, 2022 through December 31, 2022
Total Compensation Requested for Plan Related Services During Fee Period:	\$677,441.00
Total Expenses Requested During Fee Period:	\$32,250.00
Total Compensation and Expenses Requested During Fee Period:	\$709,691.00

Total Compensation and Expenses During Fee Period Previously Paid or Waiting Payment Through Prior Monthly Fee Statements (“MFS”) (80% of Fees/100% Expenses): \$574,202.80

20% Holdback That Remains to be Paid: \$135,488.20

Summary of Other Fees and Expenses Paid to Grant Thornton During the Fee Period for OCB Tax Services that Grant Thornton Provided to the Debtors in the Ordinary Course Business

Time Period Covered for OCB Tax Services for this Application: September 1, 2022 through December 31, 2022

Total Compensation Related to OCB Tax Services for this Application: \$33,861.10

Summary of Past Requests for Compensation and Prior Payments for Prior Fee Period(s)

Total Compensation Approved to Date for Plan Services: ECF No. 4237 (“First Interim Fee Order”), ECF No. 4716 (“Second Interim Fee Order”), ECF No. 4927 (“Third Interim Fee Order”) and ECF No. 5256 (“Fourth Interim Fee Order”) (collectively, the “Prior Fee Orders”): \$933,010.80

Total Expenses Approved to Date by the Prior Fee Orders: \$111,647.54

Total Compensation Approved to Date for OCB Tax Services by the Prior Fee Orders: \$573,505.37

Total Allowed Compensation Paid to Date for Plan Services, Expenses and OCB Tax Services per Prior Fee Orders: \$1,618,163.71

Summary of Rates and Other Related Information for the Fee Period

Blended Rate in This Application for All

Timekeepers:

\$580.65

Number of Professionals Included in This

Application:

15

Difference Between Fees Budgeted and

Compensation Sought for This Fee Period:

N/A

**Number of Professionals Billing Fewer
Than 15 Hours During This Fee Period:²**

8 for this Fee Period, but 2 of the 8 have billed
more than 15 hours during the entire retention

Increase in Rates Since Last Interim Fee

Application:

None

This is a(n): monthly interim final application

² See discussion *infra* at ¶ 21 regarding Grant Thornton's use of specialized professionals to address discrete issues for Plan Services rendered to the Debtors in order to minimize fees incurred. Moreover, when combined with hours spent over the entire project, Grant Thornton expects that the number of professionals billing less than 15 hours will be significantly less, which, as noted above, drops the total from 8 to 6 here. Also, 4 out of the 6 professionals billing less than 15 hours during the Fee Period have been engaged solely in connection with Grant Thornton's recent retention to provide business advisory services that began in October 2022. Grant Thornton anticipates that such professionals may bill more than 15 hours by the end of that project.

Summary of Monthly Fee Statements for this Fee Period (9/1/22-12/31/22)

Period Covered	Monthly Fee Application Totals		Total Monthly Amounts Requested		Total Paid or to be Paid by 3/21/23 ³	20% Holdback Remaining To Be Paid
	Fees (100%)	Expenses (100%)	Fees (80%)	Expenses (100%)		
9/1/22 to 9/30/22 [ECF No. 5234] ("13 th MFS")	\$2,985.00	\$11,972.50	\$2,388.00	\$11,972.50	\$14,360.50	\$597.00
10/1/22 to 10/31/22 [ECF No. 5287] ("14 th MFS")	\$185,342.50	\$8,890.00	\$148,274.00	\$8,890.00	\$157,164.00	\$37,068.50
11/1/22 to 11/30/22 [ECF No. 5338] ("15 th MFS")	\$397,760.00	\$7,750.00	\$318,208.00	\$7,750.00	\$325,958.00	\$79,552.00
12/1/22 to 12/31/22 [ECF No. 5391] ("16 th MFS")	\$91,353.50	\$3,637.50	\$73,082.80	\$3,637.50	\$76,720.30	\$18,270.70
TOTALS	\$677,441.00	\$32,250.00	\$541,952.80	\$32,250.00	\$574,202.80	\$135,488.20

Summary of Payments Made for OCB Tax Services for this Fee Period

Applicable MFS	Amounts in MFS	Total Paid or To Be Paid Before 3/21/23
13 th MFS	\$8,019.40	\$8,019.40
14 th MFS	\$7,400.70	\$7,400.70
15 th MFS	\$7,005.00	\$7,005.00
16 th MFS	\$11,436.00	\$11,436.00
TOTAL	\$33,861.10	\$33,861.10

³ Grant Thornton filed its 16th MFS (for December services) on January 31, 2023, and the deadline to object thereto is February 14, 2023. To the extent that there are no objections to the requested payments, Grant Thornton expects that the payments set forth therein will be made prior to the hearing on this Application. To the extent that Grant Thornton does not receive all payments on account of the 13th MFS, 14th MFS, 15th MFS or 16th MFS prior to the hearing on this Application, Grant Thornton reserves all rights to modify the anticipated payments disclosed herein and to request that such payments be made as part of this Application.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., et al.,

Debtors.

Chapter 11

Case No. 19-23649

(Jointly Administered)

**FIFTH INTERIM FEE APPLICATION OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR SERVICES
RELATED TO THE PLAN FOR THE PERIOD SEPTEMBER 1, 2022 TO DECEMBER
31, 2022; AND (II) PAYMENTS FOR SERVICES PERFORMED IN THE ORDINARY
COURSE OF DEBTORS' BUSINESS THROUGH DECEMBER 31, 2022**

Pursuant to sections 327, 330 and 331 of chapter 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Guidelines, the Interim Compensation Order, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [ECF No. 2760] (the “**Initial Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [ECF No. 3831] (the “**Supplemental Retention Order**”), and the *Order Authorizing the Second Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business Advisory Services Effective September 27, 2022* [Docket No. 5188] (the “**Second Supplemental Retention Order**”),⁴ Grant Thornton submits this Application.

By this Application, Grant Thornton seeks approval and allowance of its compensation and reimbursement of expenses for Plan Services rendered to the Debtors by Grant Thornton during the Fee Period in the total amount of \$709,691.00, comprised of: (i) reasonable compensation in

⁴ Copies of the Initial Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order (collectively, the “**Retention Orders**”) are attached hereto as **Exhibit B**.

the amount of \$677,441.00 for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period; and (ii) reimbursement in the amount of \$32,250.00 for actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period. Grant Thornton further seeks an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$135,488.20.

By this Application, Grant Thornton also seeks approval and allowance of compensation and expenses paid to Grant Thornton for tax related services provided to the Debtors in the ordinary course of the Debtors' business which, for the Fee Period, totals \$33,861.10. Out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Application (and has included in its 13th MFS, 14th MFS, 15th MFS and 16th MFS) the amounts accrued and paid to Grant Thornton in the ordinary course of business relating to the OCB Tax Services from September 1, 2022 through December 31, 2022.

JURISDICTION

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

A. The Chapter 11 Cases

3. On September 15, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their properties as debtor-in-possession pursuant to sections 1107(a) and

1108 of the Bankruptcy Code. On September 18, 2019, the Court entered an order [ECF No. 59] authorizing the joint administration and procedural consolidation of the Debtors' chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No entity has requested the appointment of a trustee or examiner in these chapter 11 cases. On September 27, 2019, the United States Trustee for the Southern District of New York (the "**U.S. Trustee**") appointed an official committee of unsecured creditors (the "**UCC**") pursuant to section 1102 of the Bankruptcy Code [ECF No. 131].

4. A description of the Debtors' business, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to facilitate effective administration of these chapter 11 cases are set forth in the Debtors' Informational Brief [ECF No.17].

5. On November 21, 2019, the Court entered the Interim Compensation Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

B. The Debtors' Retention of Grant Thornton

1. *OCB Tax Services Provided by Grant Thornton in the Ordinary Course of the Debtors' Business*

6. Prior to the Petition Date, the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the "**MSA**"), and other related statements of work executed in connection therewith.

7. As previously disclosed in Grant Thornton's retention applications [ECF Nos. 2636, 3761 and 5113] and previous monthly fee statements [ECF Nos. 3738, 4019, 4345, 4416, 4623, 4743, 4773, 4932, 5024, 5068, 5114, 5234, 5287, 5338 and 5391], the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the "**OCB Tax Services**"), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.
- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year. On January 20, 2022, the Debtors and Grant Thornton entered into a new *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year. On February 17, 2022, out of an abundance of caution and for purposes of full disclosure, Grant Thornton filed with the Court the “*Second Supplemental Declaration of Raymond Werth Disclosing Debtors' Retention of Grant Thornton LLP in the Ordinary Course of Business to Provide Continued Tax Compliance Services for the 2021 Tax Year*” [ECF No. 4365].

c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

8. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

2. ***Plan Services For Which Grant Thornton Was Retained***

9. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**").⁵ As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

10. After Grant Thornton conducted an extensive conflict check to support its retention application, on April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [ECF No. 2636], and the Court entered the Initial Retention Order on April 28, 2021.

11. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the "**Valuation Services Plan-Related SOW**"), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax*

⁵ These tax structuring services included: (a) assisting the Debtors' management in analyzing the income tax consequences to the Debtors with respect to transactions between the Debtors and the new entity ("Newco") anticipated to be created in the bankruptcy reorganization; (b) consulting with Debtors and its legal counsel regarding the federal and state income tax implications of transactions required by the Court (as proposed by the Debtors' legal counsel) effectuating the bankruptcy reorganization; (c) assisting the Debtors' management in determining the federal income tax basis in the assets of the Newco and its affiliates immediately following the bankruptcy reorganization; and (d) assisting in modeling future U.S. federal and state income tax cash tax liabilities for Newco following emergence from bankruptcy.

Services & State Corporate Income/Franchise Tax Nexus Analysis Services, dated August 26, 2021 (the “**Employee Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

12. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [ECF No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

13. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A – STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS* attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

14. Pursuant to the Retention Orders, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Employee Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

COMPLIANCE WITH FEE GUIDELINES

15. All Plan Services during the Fee Period for which compensation is requested by Grant Thornton were performed for or on behalf of the Debtors. Additionally, Grant Thornton has not received any payment or promises of payment from any source other than the Debtors for services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Fee Application.

16. These professional services were rendered by Grant Thornton staff.

17. To the extent that billable time or disbursement charges for services rendered or expenses incurred relate to the Fee Period, but were not processed prior to the preparation of this Fee Application, Grant Thornton reserves the right to request compensation for such services and reimbursement of such expenses in a future fee application.

18. A certification confirming Grant Thornton's compliance with the Fee Guidelines is annexed hereto as **Exhibit A**.

SUMMARY OF REQUESTED COMPENSATION

19. During the Fee Period, Grant Thornton's professionals expended a total of **1166.7 hours** in connection with providing necessary Plan Services. Grant Thornton has been able to efficiently provide services by utilizing the expertise of professionals to effectively advise the Debtors regarding discrete issues and ensuring that the level of seniority is commensurate with the assignment.

20. Grant Thornton has been retained to provide Plan Services to the Debtors that consist of four (4) separate projects for which Grant Thornton charges, all or in part, based on hourly rates: (i) tax structuring services, (ii) employee tax services, (iii) valuation services and (iv)

business advisory services.⁶ Each of these discrete projects requires distinct skills and experience, and thus, requires separate teams.

21. Moreover, Grant Thornton is able to minimize the amount in fees it incurs by using highly specialized professionals knowledgeable in distinct areas of complex tax issues to address specific issues as they arise. Grant Thornton anticipates that certain individuals providing services below 15 hours during the Fee Period will incur more than 15 hours over the total project.

22. Grant Thornton, in connection with Plan Services rendered on behalf of the Debtors, respectfully requests allowance of reasonable compensation of such services in the total amount of \$677,441.00 and reimbursement of actual and necessary expenses incurred in the amount of \$32,250.00, for an aggregate total of \$709,691.00 for the Fee Period.

23. Because the Debtors have, or are expected to have, paid Grant Thornton \$574,202.80 of the requested allowed amount pursuant to the Interim Compensation Order, Grant Thornton also seeks an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$135,488.20.

24. Annexed hereto as **Exhibit C** is a list of Grant Thornton professionals and paraprofessionals, their position with the firm, the hourly rate charged for their services, the number of hours worked on this matter, and other pertinent information. **Exhibit D** annexed hereto is a list of the various project billing categories and the total fees and total hours expended in each project billing category.

⁶ No tax structuring services or valuation services were performed by Grant Thornton during this Fee Period.

25. **Exhibit E** attached hereto are the detailed records of the Plan Services provided by Grant Thornton for this Fee Period, organized by categories. These detailed time records also were previously appended to Grant Thornton's 13th MFS, 14th MFS, 15th MFS and 16th MFS.

26. Grant Thornton is engaged in ongoing discussions with the Debtors regarding budgeting and staffing issues. Annexed hereto as **Exhibit F** is Grant Thornton's staffing plan in connection with services rendered to the Debtors.

SUMMARY OF SERVICES RENDERED

27. During the Fee Period, Grant Thornton provided extensive and critical professional advice and other services, involving complex, novel issues involved in resolving the disparate interests of the diverse stakeholder groups in these chapter 11 cases. The following is a summary of the significant services provided to the Debtors in each of the project billing categories. The following summary of services rendered during the Fee Period is not intended to be a detailed description of the work performed. Rather, it merely highlights certain billing project categories in which services were rendered by Grant Thornton, as well as identifies some of the issues Grant Thornton was required to address. Detailed descriptions of the day-to-day services provided by Grant Thornton and the time expended performing such services in each project billing category are attached hereto as **Exhibit E**.

Categories for Business Advisory Services:	Total Hours	Total Fees	Description
General Analysis	677.9	\$409,301.50	General analysis services as part of the business advisory services relates to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.
Strategic Operations	469.8	\$255,387.00	This category includes activities associated with development of a standalone operating cost model and identifying one-time separation costs.

Categories for Employee Tax Services			
Payroll Tax Support (Hourly Fees)	19.0	\$12,752.50	This category includes activities associated with the preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.
TOTAL	1166.7	\$677,441.00	

28. Grant Thornton respectfully submits that the Plan Services that it has rendered on behalf of the Debtors during the Fee Period were necessary and appropriate and have directly contributed to the effective administration of these cases, including the successful confirmation and anticipated implementation of the Plan.

ACTUAL AND NECESSARY EXPENSES

29. As set forth in Exhibit G hereto, Grant Thornton has incurred or disbursed \$32,250.00 in expenses in providing professional services to the Debtors during the Fee Period. These expense amounts are intended to cover Grant Thornton's direct expenses which are not incorporated into the hourly billing rates. Only clients for whom the services are actually used are separately charged for such services.

30. Grant Thornton has made every effort to minimize its expenses in the chapter 11 cases. The actual expenses incurred in providing professional services to the Debtors were necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors.

31. In connection with Grant Thornton's retention in these bankruptcy cases, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Initial Retention Order:

“Grant Thornton’s reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton’s external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys’ fees and expenses pursuant to the

Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Initial Retention Order, ¶ 4. In accordance with the Initial Retention Order, **Exhibit G** also includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

GRANT THORNTON'S REQUESTED COMPENSATION SHOULD BE ALLOWED

32. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional compensation for actual necessary services rendered and reimbursement for actual, necessary expenses. 11 U.S.C. § 330(a) (1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and value of such services, taking into account all relevant factors, including-

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

33. The foregoing professional services were performed by Grant Thornton in an efficient manner, were necessary and appropriate to the administration of the chapter 11 cases, and were in the best interests of the Debtors, their estates, and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. As required by the U.S. Trustee guidelines, annexed hereto as **Exhibit H** is a chart setting forth the comparative rates of the professionals who rendered services in these chapter 11 cases during the Fee Period with a corresponding comparison of the standard rates for Grant Thornton professionals not involved in these chapter 11 cases.

DISCLOSURE AND ALLOWANCE OF COMPENSATION FOR OCB TAX SERVICES

34. Attached as **Exhibit I** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. Copies of these invoices also were previously attached to the applicable MFS. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including the amounts paid to Grant Thornton on account of the OCB Tax Services during the Fee Period.

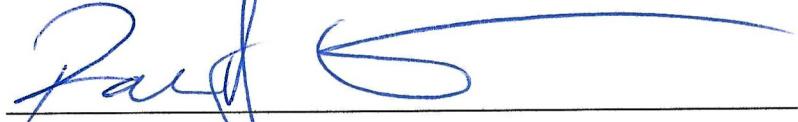
NOTICE

35. The Debtors will provide notice of this Application in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests: (i) allowance of compensation and reimbursement of expenses for Plan Services rendered to the Debtors by Grant Thornton during the Fee Period in the total amount of \$709,691.00, comprised of: (a) reasonable compensation in the amount of \$677,441.00 for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period, and (b) reimbursement in the amount of \$32,250.00 for actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period; (ii) an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$135,488.20; (iii) allowance of compensation and expenses paid to Grant Thornton for tax related services provided to the Debtors in the ordinary course of the Debtors' business which, during the Fee Period, totals \$33,861.10; and (iv) such other and further relief as the Court deems appropriate.

February 8, 2023
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

CERTIFICATION OF RAYMOND WERTH

CERTIFICATION

I, Raymond Werth, hereby certify as follows:

1. I am a Partner of the firm of Grant Thornton LLP (“**Grant Thornton**”). I am duly authorized to execute this certification on behalf of Grant Thornton.

2. I submit this certification in support of the *Fifth Interim Fee Application of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for Services Related to the Plan for the Period September 1, 2022 through December 31, 2022; and (II) Payments for Services Performed in the Ordinary Course of Debtors’ Business through December 31, 2022* (the “**Application**”). Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Application.

3. I am familiar with the work performed on behalf of the Debtors as set forth in the Application.

4. I have personally reviewed the information contained in the Application to certify to certain matters addressed in the Interim Compensation Order, Rule 2016-1 of the Local Guidelines, and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the “**UST Guidelines**,” and together with the Local Guidelines, the “**Fee Guidelines**”).

5. To the best of my knowledge, information and belief formed after reasonable inquiry of Grant Thornton’s accounting personnel and staff, I believe the contents of the Application to be true and correct in all material respects and that the Application materially complies with the mandatory guidelines set forth in the Fee Guidelines except as otherwise indicated in the Application.

6. The following is my response, on behalf of Grant Thornton, to the questions identified in the UST Guidelines:

a. **Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms of services pertaining to this engagement that were provided during the application period? If so, please explain.

Answer: Yes. Grant Thornton agreed to reduce its standard hourly rates for certain of the Plan Services, which discounts ranged from 25% to 55% depending on the services provided. In addition, Grant Thornton's standard hourly rates have been increased from time to time in the normal course of business, but Grant Thornton did not apply those customary rate increases to professionals working on matters in these cases during the Fee Period.

b. **Question:** If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Answer: Grant Thornton has provided the Debtors with the actual amount of fees incurred on a monthly basis and engages in on-going discussions with the Debtors regarding fees and expenses generally, but did not prepare an itemized budget for the Fee Period.

c. **Question:** Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Answer: No.

d. **Question:** Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.) If so, please quantify by hours and fees.

Answer: No.

e. **Question:** Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

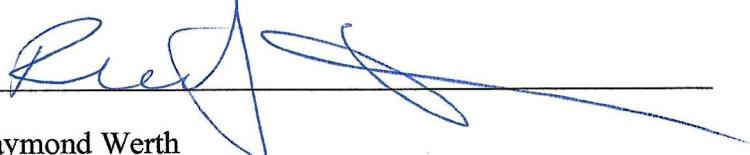
Answer: Yes. During the four (4) month Fee Period, Grant Thornton's outside bankruptcy counsel, Sklar Kirsh, LLP: (i) reviewed time records for the business advisory services for confidentiality concerns for a total of 0.1 hours incurring \$62.50 in fees; (ii) conferred with the Debtors' bankruptcy counsel regarding confidentiality issues for a total of 0.5 hours incurring \$312.50 in fees; and (iii) conferred with and advised Grant Thornton with respect thereto in order to prevent potential confidentiality issues in future applications for a total of 1.0 hours incurring \$625.00 in fees.

f. **Question:** If the fee application includes any rate increases since retention: (i) did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Answer: Grant Thornton's standard hourly rates have been periodically increased in the normal course of business during its retention in these bankruptcy cases, but Grant Thornton did not apply those customary rate increases to professionals working on matters in these cases. One professional, Mr. Brian Angstadt, was promoted to Managing Director effective September 1, 2021, and as such, the hourly rate charged on and after September 1, 2021 for his time was reflective of this new position, which is the agreed upon, reduced rate for that level for this engagement.

February 8, 2023
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT B

RETENTION ORDERS

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-19-23649 (RDD)

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF GRANT THORNTON LLP AS TAX RESTRUCTURING CONSULTANTS
FOR THE DEBTORS NUNC PRO TUNC TO JANUARY 20, 2021**

Upon the application, by notice of presentment dated April 13, 2021 (the “Application”),² of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), pursuant to section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), for entry of an order authorizing the Debtors to retain Grant Thornton as consultant to the Debtors with respect to the Grant Thornton Services, effective *nunc pro tunc* to January 20, 2021, all as more fully set forth in the Application; and upon the declaration of Raymond Werth, a tax partner of Grant Thornton, attached to the Application as **Exhibit C**

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Application.

(the “**Werth Declaration**”) and the declaration of Jon Lowne, attached to the Application as **Exhibit D** (the “**Lowne Declaration**”); and this Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157)(a)-(b) and 1334(b) and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and there being due and sufficient notice of the Application and the opportunity for a hearing thereon; and there being no objections to the requested relief; and no additional notice or a hearing being required; and it appearing that Grant Thornton does not hold or represent any adverse interest to the Debtors or the estates, that it is disinterested under section 101(14) of the Bankruptcy Code, and that its retention to perform the Grant Thornton Services is necessary and in the best interests of the estates; and good and sufficient cause appearing, it is hereby

ORDERED THAT:

1. The Application is granted as set forth herein.
2. The Debtors are authorized to retain Grant Thornton as tax restructuring consultants to the Debtors with respect to the Grant Thornton Services, effective as of January 20, 2021, and Grant Thornton is authorized to perform the Grant Thornton Services described in the Application and the Engagement Agreement.
3. Grant Thornton shall file fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with this Court in accordance with 11 U.S.C. §§ 330 and 331, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and fee and expense guidelines and orders of this Court.
4. Grant Thornton’s reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant

Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the this Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

5. Grant Thornton shall provide reasonable notice to the Debtors, the U.S. Trustee and any statutory committee appointed in these chapter 11 cases before implementing any increases in the rates set forth in the Application for professionals providing the Grant Thornton Services.

6. The indemnification provisions in the Grant Thornton Engagement Letter, including the MSA are hereby modified and restated in their entirety as follows:

- (a) All requests by Grant Thornton for payment of indemnity pursuant to the MSA shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure payment of such indemnity conforms to the terms of the MSA and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall Grant Thornton be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that Grant Thornton seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by Grant Thornton for payment of indemnity pursuant to the MSA, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in Grant Thornton's own application (both interim and final) and such invoices and time records shall be subject to the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and

without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and

7. The limitation of liability section in paragraph 2 of the Attachment A to the MSA is deemed to be of no force or effect with respect to the services to be provided pursuant to this Order.

8. Notwithstanding anything in the Application or the Engagement Agreement to the contrary, if Grant Thornton terminates this engagement by giving written notice to PPLP, Grant Thornton shall remain entitled to any fees accrued but not yet paid prior to such termination, subject to Court approval of (a) such termination and (b) any fees accrued and not yet paid under the Fee Guidelines, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court.

9. Before implementing any increases in Grant Thornton's rates, as set forth in the Engagement Agreement, for any individual retained by Grant Thornton and providing services in these cases, Grant Thornton shall file a supplemental declaration with the Court and provide ten business days' notice to the Debtors, the United States Trustee and any official committee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase(s). All parties in interest retain all rights to object to any rate increase on all grounds, including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

10. Notwithstanding anything in the Application or the Engagement Agreement to the contrary, during the pendency of these chapter 11 cases, this Court retains exclusive jurisdiction with respect to any matters, claims, rights or disputes arising out of and/or pertaining

to Grant Thornton's engagement and the implementation of this Order until such jurisdiction is relinquished.

11. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of these Chapter 11 Cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the Chapter 11 Cases to cases under chapter 7.

12. Notice of the Application as provided therein is good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

13. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

14. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. In the event of any inconsistency between the Application, the Engagement Agreement and this Order, the terms of this Order shall govern.

16. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: April 28, 2021
White Plains, New York

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-19-23649 (RDD)

(Jointly Administered)

**ORDER AUTHORIZING THE SUPPLEMENTAL RETENTION AND EMPLOYMENT
OF GRANT THORNTON LLP BY THE DEBTORS FOR TAX ANALYSIS AND
VALUATION SERVICES EFFECTIVE SEPTEMBER 1, 2021**

Upon the supplemental application, dated September 10, 2021 [ECF No. 3761] (the “**Supplemental Application**”),² of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for entry of an order authorizing the Debtors to supplement the retention of Grant Thornton as consultant to the Debtors with respect to the Supplemental Services, effective September 1, 2021, all as more fully set forth in the Supplemental Application; and upon the declaration of Raymond Werth, a tax partner of Grant

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Supplemental Application.

Thornton, attached to the Supplemental Application as Exhibit 2 (the “**First Supplemental Werth Declaration**”), and this Court having jurisdiction to consider the Supplemental Application and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Supplemental Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Supplemental Application having been provided to the Notice Parties, and such notice having been adequate and appropriate under the circumstances; and there being no objections to the Supplemental Application; it appearing that no other or further notice or a hearing is required; and the Court having considered the Initial Retention Application and all exhibits attached thereto, the First Supplemental Werth Declaration filed with the Supplemental Application; and the Court having determined Grant Thornton does not hold or represent an adverse interest to the Debtors or their estates, that it is disinterested under 11 U.S.C. § 101(14), and that the relief sought in the Supplemental Application is necessary and in the best interests of the Debtors, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Supplemental Application establish just cause for the relief granted herein; now, therefore,

IT IS HEREBY ORDERED THAT:

1. The Supplemental Application is granted as set forth herein.
2. The Debtors are authorized to supplement the retention and employment of Grant Thornton as valuation and tax analysis consultants to the Debtors with respect to the Supplemental Services, effective September 1, 2021, and Grant Thornton is authorized to perform the Supplemental Services described in the Supplemental Application and the Supplemental SOWs.

3. Grant Thornton shall file fee applications for allowance of its compensation and reimbursement of its expenses with respect to Supplemental Services rendered in these chapter 11 cases with this Court in accordance with 11 U.S.C. §§ 330 and 331, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and fee and expense guidelines and orders of this Court and during these cases shall be compensated and reimbursed for such Services only upon an order of this Court granting a proper application therefor.

4. Notwithstanding the entry of this Order, the terms and conditions of the Initial Retention Order and all related agreements approved thereunder shall remain in full force and effect and shall apply to the Supplemental Services except as otherwise expressly set forth herein.

5. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of these chapter 11 cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the chapter 11 cases to cases under chapter 7.

6. Notice of the Supplemental Application as provided therein is good and sufficient notice of such Supplemental Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

7. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

8. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Supplemental Application.

9. In the event of any inconsistency between the Supplemental Application or the Supplemental SOWs and this Order, the terms of this Order, including this Order's incorporation of sections 330 and 331 of the Bankruptcy Code, shall govern.

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: September 27, 2021
White Plains, New York

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., et al.,

Debtors.¹

Chapter 11

Case No. 19-23649 (SHL)

(Jointly Administered)

**ORDER AUTHORIZING THE SECOND SUPPLEMENTAL RETENTION AND
EMPLOYMENT OF GRANT THORNTON LLP BY THE DEBTORS FOR
BUSINESS ADVISORY SERVICES EFFECTIVE SEPTEMBER 27, 2022**

Upon the second supplemental application, dated October 4, 2022 [ECF No. 5113] (the “**Second Supplemental Application**”),² of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for entry of an order authorizing the Debtors to supplement the retention of Grant Thornton as consultant to the Debtors with respect to the Business Advisory Services, effective September 27, 2022, all as more fully set forth in the

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Second Supplemental Application.

Second Supplemental Application; and upon the declaration of Raymond Werth, a tax partner of Grant Thornton, attached to the Second Supplemental Application as Exhibit 3 (the “**Third Supplemental Werth Declaration**”), and this Court having jurisdiction to consider the Second Supplemental Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Second Supplemental Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Second Supplemental Application having been provided to the Notice Parties, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice need be provided; and the Court having considered the Initial Retention Application and all exhibits attached thereto, the First Supplemental Application and all exhibits attached thereto, and the Second Supplemental Application and all exhibits attached thereto, including the Third Supplemental Werth Declaration, and the Court having determined that the relief sought in the Second Supplemental Application is in the best interests of the Debtors, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Second Supplemental Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Second Supplemental Application, including the BAS Agreements attached thereto, are approved as set forth herein.
2. The Debtors are authorized to supplement the retention and employment of Grant Thornton as business consultants to the Debtors with respect to the Business Advisory

Services, effective September 27, 2022, and Grant Thornton is authorized to perform the Business Advisory Services described in the Second Supplemental Application and the BAS Agreements.

3. Grant Thornton shall file fee applications for allowance of its compensation and reimbursement of its expenses with respect to the Business Advisory Services rendered in these chapter 11 cases with this Court in accordance with 11 U.S.C. §§ 330 and 331, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and fee and expense guidelines and orders of this Court.

4. Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the BAS Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the this Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

5. Before implementing any increases in Grant Thornton's rates, as set forth in the BAS Agreements, for any individual retained by Grant Thornton and providing services in these cases, Grant Thornton shall file a supplemental declaration with the Court and provide ten business days' notice to the Debtors, the U.S. Trustee and any official committee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with

section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase(s). All parties in interest retain all rights to object to any rate increase on all grounds, including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

6. Notwithstanding anything in the Second Supplemental Application or the BAS Agreements to the contrary, the indemnification provisions in the BAS Agreements are hereby modified and restated in their entirety as follows:

- (a) All requests by Grant Thornton for payment of indemnity pursuant to the BAS Agreements shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure payment of such indemnity conforms to the terms of the BAS Agreements and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall Grant Thornton be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct; and
- (b) In the event that Grant Thornton seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by Grant Thornton for payment of indemnity pursuant to the BAS Agreements, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in Grant Thornton's own application (both interim and final) and such invoices and time records shall be subject to the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

7. Notwithstanding anything in the Second Supplemental Application or the BAS Agreements to the contrary, the limitation of liability section in paragraph 3 of the *"Attachment A – STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS"* to the engagement letter is deemed to be of no force or effect with respect to the services to be provided pursuant to this Order.

8. Notwithstanding anything in the Second Supplemental Application or the BAS Agreements to the contrary, if Grant Thornton terminates the engagement by giving written notice to PPLP, Grant Thornton shall remain entitled to any fees accrued but not yet paid prior to such termination, subject to Court approval of (a) such termination, and (b) any fees accrued and not yet paid under the Fee Guidelines, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court.

9. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of these chapter 11 cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the chapter 11 cases to cases under chapter 7.

10. Notice of the Second Supplemental Application as provided therein is good and sufficient notice of such Second Supplemental Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

11. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Second Supplemental Application.

13. In the event of any inconsistency between the Second Supplemental Application and this Order, the terms of this Order shall govern.

14. Notwithstanding anything in the Second Supplemental Application or the BAS Agreements to the contrary, during the pendency of these chapter 11 cases, this Court retains exclusive jurisdiction with respect to any matters, claims, rights or disputes arising out of and/or pertaining to Grant Thornton's engagement and the implementation of this Order until such jurisdiction is relinquished.

Dated: October 20, 2022
White Plains, New York

/s/ Sean H. Lane

THE HONORABLE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

**SUMMARY OF HOURS BILLED FOR PLAN SERVICES BY PROFESSIONAL
(for Hourly Rate Services)**

Name	Title	Hourly Rate	Total Hours Billed	Total Compensation	Total Combined Hours Billed To Date
Alekseev, Alex	Manager	\$675.00	67.50	\$45,562.50	67.50
Arazi, Albert	Senior Manager	\$650.00	.50	\$325.00	6.2
Barenbaum, Glenn	Partner	\$955.00	11.00	\$10,505.00	11.00
Bellovin, Hal	Managing Director	\$765.00	10.50	\$8,032.50	82.25
Blessing, Luisa	Senior Associate	\$515.00	186.40	\$95,996.00	186.40
Cianciotta, Joe	Manager	\$570.00	6.50	\$3,705.00	20.2
Flynn, Meighan	Senior Associate	\$515.00	284.00	\$146,260.00	284.00
Frederick, Steven	Associate	\$330.00	50.80	\$16,764.00	50.80
McGurl, Scott	Principal	\$955.00	3.70	\$3,533.50	3.70
Nalwa, Anjali	Managing Director	\$955.00	.40	\$382.00	.40
Origitano, Sonny D.	Managing Director	\$955.00	1.90	\$1,814.50	1.90
Sachdeva, Surbhi	Manager	\$675.00	226.60	\$152,955.00	226.60
Sauerlander, Gunter	Senior Associate	\$515.00	209.90	\$108,098.50	209.90
Shahkarami, Sean	Director	\$785.00	105.50	\$82,817.50	105.50
Sharma, Komal	Senior Associate	\$460.00	1.50	\$690.00	5.5
TOTAL			1166.70	\$677,441.00	

EXHIBIT D

SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period September 1, 2022 through December 31, 2022)

Project Categories for Business Advisory Services	Total Hours	Total Fees
Business Advisory Services: General Analysis	677.9	\$409,301.50
Business Advisory Services: Strategic Operations	469.8	\$255,387.00
Total	1,147.70	\$664,688.50

Project Categories for Employee Tax Services	Total Hours	Total Fees
Payroll Tax Support (Hourly Fees)	19.0	\$12,752.50
Total	19.0	\$12,752.50

TOTALS BY PROJECT	Total Hours	Total Fees
Totals for Business Advisory Services	1,147.70	\$664,688.50
Totals for Employee Tax Services	19.0	\$12,752.50
Total	1,166.70	\$677,441.00

EXHIBIT E

DETAILED TIME ENTRIES FOR PLAN SERVICES BY CATEGORY

Business Advisory Services: General Analysis

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sachdeva, Surbhi	Manager	10/3/2022	0.7	\$675.00	\$472.50	Request list update with cost model IRL, internal review
Shahkarami, Sean	Director	10/3/2022	2.3	\$785.00	\$1,805.50	Review of materials in dataroom and review of Information Request List
Sachdeva, Surbhi	Manager	10/4/2022	0.4	\$675.00	\$270.00	Client introductions and internal catch up
Shahkarami, Sean	Director	10/4/2022	0.3	\$785.00	\$235.50	Call with Terrence Ronan to discuss IRL and materials
Sachdeva, Surbhi	Manager	10/13/2022	0.3	\$675.00	\$202.50	Sharepoint look through and mail client for follow up
Flynn, Meighan Patricia	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Formation of analysis pack
Flynn, Meighan Patricia	Senior Associate	10/14/2022	2.7	\$515.00	\$1,390.50	Trial balance review and analysis pack set up
Flynn, Meighan Patricia	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Reviewing file submissions and updating request list
Flynn, Meighan Patricia	Senior Associate	10/14/2022	2.7	\$515.00	\$1,390.50	Update information request list and review VDR
Sachdeva, Surbhi	Manager	10/14/2022	1.8	\$675.00	\$1,215.00	Analysis pack set up and trial balance reconciliation
Sachdeva, Surbhi	Manager	10/14/2022	0.4	\$675.00	\$270.00	Internal review and planning
Sachdeva, Surbhi	Manager	10/14/2022	1.7	\$675.00	\$1,147.50	Review of uploaded information and request list update
Shahkarami, Sean	Director	10/14/2022	2.9	\$785.00	\$2,276.50	Manage and provide instructions to team to update the IRL and begin building internal analysis
Shahkarami, Sean	Director	10/14/2022	1.6	\$785.00	\$1,256.00	Review and assess files uploaded into the VDR
Barenbaum, Glenn P.	Partner	10/17/2022	0.2	\$955.00	\$191.00	Internal communications

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	10/17/2022	0.2	\$515.00	\$103.00	Financial information request list with Mr. Ronan and Mr. Darragh
Flynn, Meighan Patricia	Senior Associate	10/17/2022	0.4	\$515.00	\$206.00	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/17/2022	3.6	\$515.00	\$1,854.00	Review and analysis of accounts payable/receivable aging
Flynn, Meighan Patricia	Senior Associate	10/17/2022	4.1	\$515.00	\$2,111.50	Review of trial balance accounts & compilation of analysis pack schedules
Sachdeva, Surbhi	Manager	10/17/2022	0.7	\$675.00	\$472.50	Financial information request list with Mr. Ronan and Mr. Darragh and follow up mail
Sachdeva, Surbhi	Manager	10/17/2022	0.4	\$675.00	\$270.00	Internal daily work allocation and planning meeting
Sachdeva, Surbhi	Manager	10/17/2022	3.1	\$675.00	\$2,092.50	Review and update of trial balance and reconciliation to historical financials
Flynn, Meighan Patricia	Senior Associate	10/18/2022	3.9	\$515.00	\$2,008.50	Review and analysis of accounts receivable/payable agings
Flynn, Meighan Patricia	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Review and analysis of bank statements and reconciliations
Flynn, Meighan Patricia	Senior Associate	10/18/2022	0.5	\$515.00	\$257.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/18/2022	2.4	\$515.00	\$1,236.00	Review of trial balance accounts & compilation of analysis pack schedules
Sachdeva, Surbhi	Manager	10/18/2022	2.4	\$675.00	\$1,620.00	Review and update of trial balance mappings and sub-mappings
Sachdeva, Surbhi	Manager	10/18/2022	2.4	\$675.00	\$1,620.00	HTML coversion to excel for agings and trial balance update
Sachdeva, Surbhi	Manager	10/18/2022	0.5	\$675.00	\$337.50	Internal daily work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/19/2022	2.2	\$515.00	\$1,133.00	Review of trial balance accounts & compilation of analysis pack schedules

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	10/19/2022	3.4	\$515.00	\$1,751.00	Review compiled date & prepare draft management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/19/2022	1.3	\$515.00	\$669.50	Review and analysis of accounts payable/receivable aging
Flynn, Meighan Patricia	Senior Associate	10/19/2022	0.3	\$515.00	\$154.50	Internal work allocation and planning
Sachdeva, Surbhi	Manager	10/19/2022	0.2	\$675.00	\$135.00	Internal discussion and review with the operation diligence team
Sachdeva, Surbhi	Manager	10/19/2022	0.6	\$675.00	\$405.00	AR aging clean up, normalization and set up
Flynn, Meighan Patricia	Senior Associate	10/20/2022	0.9	\$515.00	\$463.50	Review and analysis of bank statements and reconciliations
Flynn, Meighan Patricia	Senior Associate	10/20/2022	0.3	\$515.00	\$154.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/20/2022	3.7	\$515.00	\$1,905.50	Review of trial balance accounts & compilation of analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	10/20/2022	1.8	\$515.00	\$927.00	Review compiled date & prepare draft management meeting materials
Sachdeva, Surbhi	Manager	10/20/2022	2.7	\$675.00	\$1,822.50	Review and update of TB walkthrough
Sachdeva, Surbhi	Manager	10/20/2022	0.6	\$675.00	\$405.00	Internal work allocation, update and planning
Sachdeva, Surbhi	Manager	10/20/2022	1.2	\$675.00	\$810.00	Review and update of management meeting agenda
Shahkarami, Sean	Director	10/20/2022	3.6	\$785.00	\$2,826.00	Review internal analysis and reconciliations of financials
Barenbaum, Glenn P.	Partner	10/21/2022	0.2	\$955.00	\$191.00	Discuss and evaluate disentanglements and corporation allocations
Flynn, Meighan Patricia	Senior Associate	10/21/2022	4.2	\$515.00	\$2,163.00	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	10/21/2022	2.8	\$515.00	\$1,442.00	Trending analysis of trial balance accounts

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	10/21/2022	0.9	\$515.00	\$463.50	Internal update and planning
Sachdeva, Surbhi	Manager	10/21/2022	2.9	\$675.00	\$1,957.50	Entanglement discussion agenda and schedules
Sachdeva, Surbhi	Manager	10/21/2022	0.9	\$675.00	\$607.50	Internal update and planning
Sachdeva, Surbhi	Manager	10/21/2022	4.2	\$675.00	\$2,835.00	Management meeting word agenda and excel schedules
Shahkarami, Sean	Director	10/21/2022	3.1	\$785.00	\$2,433.50	Review and edit Agenda and supplementary schedules and request call to discuss financials and entanglements
Shahkarami, Sean	Director	10/21/2022	2.3	\$785.00	\$1,805.50	Analyze shared costs and potential entanglements to understand reconciling variances in financials
Flynn, Meighan Patricia	Senior Associate	10/24/2022	2.6	\$515.00	\$1,339.00	Review and analysis of compensation and headcount details
Flynn, Meighan Patricia	Senior Associate	10/24/2022	2.1	\$515.00	\$1,081.50	Review compiled date and prepare management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/24/2022	3.9	\$515.00	\$2,008.50	Trending analysis of trial balance accounts
Barenbaum, Glenn P.	Partner	10/25/2022	0.9	\$955.00	\$859.50	Discuss internal financial reconciliation with Management
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Internal update and planning
Flynn, Meighan Patricia	Senior Associate	10/25/2022	2.3	\$515.00	\$1,184.50	Review file submissions and update request list
Sachdeva, Surbhi	Manager	10/25/2022	0.9	\$675.00	\$607.50	Call with Sequoia management to discuss draft financials and reconciliation "

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sachdeva, Surbhi	Manager	10/25/2022	0.3	\$675.00	\$202.50	Internal update and planning
Shahkarami, Sean	Director	10/25/2022	0.9	\$785.00	\$706.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls
Shahkarami, Sean	Director	10/25/2022	0.9	\$785.00	\$706.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls
Shahkarami, Sean	Director	10/25/2022	1.9	\$785.00	\$1,491.50	Review new files uploaded to VDR and guide input into analysis
Flynn, Meighan Patricia	Senior Associate	10/26/2022	0.8	\$515.00	\$412.00	Review and analysis of bank statements and bank reconciliation to sales revenue
Flynn, Meighan Patricia	Senior Associate	10/26/2022	0.8	\$515.00	\$412.00	Review reconciliations and trial balance mapping
Flynn, Meighan Patricia	Senior Associate	10/26/2022	1.3	\$515.00	\$669.50	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	10/26/2022	3.2	\$515.00	\$1,648.00	Review and analysis of sales revenue
Sachdeva, Surbhi	Manager	10/26/2022	1.1	\$675.00	\$742.50	Internal update, review and planning
Sachdeva, Surbhi	Manager	10/26/2022	1.9	\$675.00	\$1,282.50	payroll and internals reconciliation analysis and review of new uploads to data site
Sachdeva, Surbhi	Manager	10/26/2022	2.9	\$675.00	\$1,957.50	Update meeting agenda per new information, finalize and send for review
Shahkarami, Sean	Director	10/26/2022	1.3	\$785.00	\$1,020.50	Guide team and assist preparation of agenda for Management Meetings
Flynn, Meighan Patricia	Senior Associate	10/27/2022	0.6	\$515.00	\$309.00	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	10/27/2022	5.4	\$515.00	\$2,781.00	Review file submissions and update request list

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	10/27/2022	2.7	\$515.00	\$1,390.50	Review and analysis of bank statements and bank reconciliation to sales revenue
Sachdeva, Surbhi	Manager	10/27/2022	1.4	\$675.00	\$945.00	Update of analysis and meeting agenda basis new uploads (inventory, agings, etc.) and internal review
Sachdeva, Surbhi	Manager	10/27/2022	0.6	\$675.00	\$405.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	10/27/2022	0.9	\$675.00	\$607.50	Review of new uploads
Flynn, Meighan Patricia	Senior Associate	10/28/2022	2.6	\$515.00	\$1,339.00	Review trial balance and management file submissions for potential adjustments
Flynn, Meighan Patricia	Senior Associate	10/28/2022	2.1	\$515.00	\$1,081.50	Review and analysis of sales revenue
Shahkarami, Sean	Director	10/28/2022	2.1	\$785.00	\$1,648.50	Review of analysis from files in VDR and input in the agenda for Management Meetings.
Flynn, Meighan Patricia	Senior Associate	10/31/2022	2.3	\$515.00	\$1,184.50	Prepare management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/31/2022	1.9	\$515.00	\$978.50	Review and analysis of inventory
Flynn, Meighan Patricia	Senior Associate	10/31/2022	0.4	\$515.00	\$206.00	Internal work allocation and planning
Frederick, Steven Christopher	Associate	10/31/2022	0.4	\$330.00	\$132.00	Internal work allocation and planning
Sachdeva, Surbhi	Manager	10/31/2022	2.9	\$675.00	\$1,957.50	Management meeting agenda review, finalize and send out
Sachdeva, Surbhi	Manager	10/31/2022	2.1	\$675.00	\$1,417.50	Review of new information provided and earnings analysis kick off
Shahkarami, Sean	Director	10/31/2022	3.1	\$785.00	\$2,433.50	Review and provide feedback and comments on Management Meeting materials
Flynn, Meighan Patricia	Senior Associate	11/1/2022	1.4	515.00	\$721.00	Review and analysis of inventory

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	11/1/2022	2.9	515.00	\$1,493.50	Prepare management meeting materials
Flynn, Meighan Patricia	Senior Associate	11/1/2022	2.6	515.00	\$1,339.00	Review of trial balance trending and analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	11/1/2022	0.3	515.00	\$154.50	Internal review and planning for management meetings
Frederick, Steven Christopher	Associate	11/1/2022	2.3	330.00	\$759.00	Assist preparation of management meeting agenda and materials
Sachdeva, Surbhi	Manager	11/1/2022	0.3	675.00	\$202.50	Internal review and planning for management meetings
Sachdeva, Surbhi	Manager	11/1/2022	1.1	675.00	\$742.50	Operational due diligence call with Management - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/1/2022	3.4	675.00	\$2,295.00	Management call prep (ops and diligence), TB walk through update, review of new uploads
Sachdeva, Surbhi	Manager	11/1/2022	0.2	675.00	\$135.00	Post call internal catch up
Shahkarami, Sean	Director	11/1/2022	2.3	785.00	\$1,805.50	Edit and finalize management meeting agenda (1.1). Review and finalize supplementary materials for management meeting (1.2).
Flynn, Meighan Patricia	Senior Associate	11/2/2022	0.9	515.00	\$463.50	Review of management submissions and update request list
Flynn, Meighan Patricia	Senior Associate	11/2/2022	0.8	515.00	\$412.00	Report set up & compilation
Flynn, Meighan Patricia	Senior Associate	11/2/2022	1.6	515.00	\$824.00	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/2/2022	1.3	515.00	\$669.50	Compilation and review of QoE adjustments
Flynn, Meighan Patricia	Senior Associate	11/2/2022	0.6	515.00	\$309.00	Internal preparation for management meeting

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	11/2/2022	0.9	515.00	\$463.50	Call with management to discuss reconciliations and adjustments- team call to prevent redundant calls
Frederick, Steven Christopher	Associate	11/2/2022	0.6	330.00	\$198.00	Internal preparation for management meeting
Frederick, Steven Christopher	Associate	11/2/2022	0.9	330.00	\$297.00	Call with management to discuss reconciliations and adjustments- team call to prevent redundant calls
Frederick, Steven Christopher	Associate	11/2/2022	1.1	330.00	\$363.00	Preparation for management meeting.
Sachdeva, Surbhi	Manager	11/2/2022	0.6	675.00	\$405.00	Internal preparation for management meeting
Sachdeva, Surbhi	Manager	11/2/2022	0.9	675.00	\$607.50	Management meeting-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/2/2022	5.7	675.00	\$3,847.50	Quality of earnings analysis - work up of adjustments
Shahkarami, Sean	Director	11/2/2022	0.7	785.00	\$549.50	Preparation for management meeting.
Shahkarami, Sean	Director	11/2/2022	0.9	785.00	\$706.50	Management meeting-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/3/2022	2.7	515.00	\$1,390.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/3/2022	1.4	515.00	\$721.00	Report set up and compilation
Flynn, Meighan Patricia	Senior Associate	11/3/2022	0.3	515.00	\$154.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	11/3/2022	2.2	515.00	\$1,133.00	Review and analysis of third-party contracts and revenue
Frederick, Steven Christopher	Associate	11/3/2022	0.9	330.00	\$297.00	Report Set-up
Frederick, Steven Christopher	Associate	11/3/2022	0.8	330.00	\$264.00	Review and analysis of sales revenue
Sachdeva, Surbhi	Manager	11/3/2022	8.6	675.00	\$5,805.00	QoE analysis build out/work up of adjustment

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	11/4/2022	3.7	515.00	\$1,905.50	Review and analysis of third-party contracts and revenue
Flynn, Meighan Patricia	Senior Associate	11/4/2022	2.6	515.00	\$1,339.00	Report set up & compilation
Flynn, Meighan Patricia	Senior Associate	11/4/2022	0.4	515.00	\$206.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/4/2022	0.4	675.00	\$270.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/4/2022	0.2	675.00	\$135.00	QoE look through
Shahkarami, Sean	Director	11/4/2022	2.1	785.00	\$1,648.50	Review analysis and provide tasks to team with feedback/comments.
Flynn, Meighan Patricia	Senior Associate	11/7/2022	3.6	515.00	\$1,854.00	Report compilation
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Internal review and planning
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/7/2022	1.4	515.00	\$721.00	Review management submissions and update request list
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Diligence call with Mr. Darragh to discuss AR
Sachdeva, Surbhi	Manager	11/7/2022	3.6	675.00	\$2,430.00	Report set up
Sachdeva, Surbhi	Manager	11/7/2022	0.9	675.00	\$607.50	Diligence call with Mr. Darragh
Sachdeva, Surbhi	Manager	11/7/2022	3.2	675.00	\$2,160.00	Adjustment work up and QoE update
Sachdeva, Surbhi	Manager	11/7/2022	0.9	675.00	\$607.50	Internal review and planning
Flynn, Meighan Patricia	Senior Associate	11/8/2022	4.7	515.00	\$2,420.50	Report compilation and updates

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.1	515.00	\$566.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/8/2022	0.7	515.00	\$360.50	Internal update and work allocation
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.1	515.00	\$566.50	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.3	515.00	\$669.50	Review management submissions and update request list
Sachdeva, Surbhi	Manager	11/8/2022	1.1	675.00	\$742.50	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/8/2022	0.7	675.00	\$472.50	Internal update and work allocation
Sachdeva, Surbhi	Manager	11/8/2022	4.9	675.00	\$3,307.50	Report write up
Sachdeva, Surbhi	Manager	11/8/2022	1.1	675.00	\$742.50	Additional analysis and update of quality of earnings analysis
Shahkarami, Sean	Director	11/8/2022	3.6	785.00	\$2,826.00	Review and provide commentary for report draft
Flynn, Meighan Patricia	Senior Associate	11/9/2022	5.3	515.00	\$2,729.50	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/9/2022	0.4	515.00	\$206.00	Report review, update and feedback
Flynn, Meighan Patricia	Senior Associate	11/9/2022	1.9	515.00	\$978.50	Review of analysis pack and schedule updates
Sachdeva, Surbhi	Manager	11/9/2022	7.8	675.00	\$5,265.00	Report write up
Sachdeva, Surbhi	Manager	11/9/2022	0.3	675.00	\$202.50	Internal update, review and planning
Shahkarami, Sean	Director	11/9/2022	1.1	785.00	\$863.50	Review EBITDA adjustment support provided by client
Flynn, Meighan Patricia	Senior Associate	11/10/2022	6.2	515.00	\$3,193.00	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/10/2022	1.4	515.00	\$721.00	Prepare/update management meeting materials

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sachdeva, Surbhi	Manager	11/10/2022	8.3	675.00	\$5,602.50	Report review, feedback and write up
Flynn, Meighan Patricia	Senior Associate	11/11/2022	7.1	515.00	\$3,656.50	Review comments on report and update accordingly
Flynn, Meighan Patricia	Senior Associate	11/11/2022	0.8	515.00	\$412.00	Report review, update and feedback
Flynn, Meighan Patricia	Senior Associate	11/11/2022	1.4	515.00	\$721.00	Review of analysis pack and schedule updates
Sachdeva, Surbhi	Manager	11/11/2022	3.2	675.00	\$2,160.00	Report review, feedback and planning
Shahkarami, Sean	Director	11/11/2022	1.9	785.00	\$1,491.50	Review EBITDA adjustment support and draft report
Barenbaum, Glenn P.	Partner	11/14/2022	0.6	955.00	\$573.00	Management call to discuss income statement trends-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/14/2022	1.1	515.00	\$566.50	Call with management to discuss trial balance walkthrough and remaining agenda items-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/14/2022	1.8	515.00	\$927.00	Review management submissions and updated request list
Flynn, Meighan Patricia	Senior Associate	11/14/2022	0.9	515.00	\$463.50	Diligence call with Mr. Darragh regarding cash proof, AR, and inventory
Flynn, Meighan Patricia	Senior Associate	11/14/2022	2.3	515.00	\$1,184.50	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/14/2022	0.7	515.00	\$360.50	Discussion on post-call updates to quality of earnings
Sachdeva, Surbhi	Manager	11/14/2022	1.1	675.00	\$742.50	Call with management to discuss trial balance walkthrough and other agenda items-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/14/2022	0.7	675.00	\$472.50	Discussion on post-call updates to quality of earnings
Sachdeva, Surbhi	Manager	11/14/2022	0.9	675.00	\$607.50	Diligence call with Mr. Darragh regarding cash proof, AR, and inventory

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sachdeva, Surbhi	Manager	11/14/2022	4.3	675.00	\$2,902.50	Earnings analysis update basis management meeting discussion
Shahkarami, Sean	Director	11/14/2022	1.3	785.00	\$1,020.50	Management meeting with team to prevent redundant calls to finish walkthrough of trial balance fluctuations.
Shahkarami, Sean	Director	11/14/2022	2.8	785.00	\$2,198.00	Guide and review updates to our analysis based on the conversations and updated support provided by the client from the Management call.
Shahkarami, Sean	Director	11/14/2022	0.9	785.00	\$706.50	Call with Keith Darragh with team to prevent redundant calls to walkthrough and complete the cash proof of revenue.
Flynn, Meighan Patricia	Senior Associate	11/15/2022	4.2	515.00	\$2,163.00	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/15/2022	1.2	515.00	\$618.00	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/15/2022	1.3	515.00	\$669.50	Review management submissions and updated request list
Sachdeva, Surbhi	Manager	11/15/2022	1.4	675.00	\$945.00	Cost model discussion with Mr. Darragh and Mr. Ronan
Sachdeva, Surbhi	Manager	11/15/2022	2.4	675.00	\$1,620.00	Report update and agenda refinement for next management meeting
Sachdeva, Surbhi	Manager	11/15/2022	4.6	675.00	\$3,105.00	Earnings analysis update basis internal review and feedback
Shahkarami, Sean	Director	11/15/2022	1.6	785.00	\$1,256.00	Review updates made to the analysis based on new support provided by the client as a result from our Management call.
Flynn, Meighan Patricia	Senior Associate	11/16/2022	1.2	515.00	\$618.00	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/16/2022	5.4	515.00	\$2,781.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/16/2022	2.9	675.00	\$1,957.50	Earnings analysis and report updates continued

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Shahkarami, Sean	Director	11/16/2022	2.1	785.00	\$1,648.50	Review updated support regarding supply chain issues and stock outs and guide methodology for normalization analysis.
Flynn, Meighan Patricia	Senior Associate	11/17/2022	2.9	515.00	\$1,493.50	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/17/2022	1.1	515.00	\$566.50	Discussion with Mr. Darragh & Ms. Tran regarding trial balance fluctuations and follow-up items.
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.4	515.00	\$206.00	Discussion on post-call updates to quality of earnings
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.9	515.00	\$463.50	Review management submissions and updated request list
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.4	515.00	\$206.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/17/2022	1.1	675.00	\$742.50	Discussion with Mr. Darragh & Ms. Tran regarding trial balance fluctuations and follow-up items
Sachdeva, Surbhi	Manager	11/17/2022	5.4	675.00	\$3,645.00	Earnings analysis review and update basis management call
Flynn, Meighan Patricia	Senior Associate	11/18/2022	0.6	515.00	\$309.00	Quality review of draft apack deliverable
Flynn, Meighan Patricia	Senior Associate	11/18/2022	0.9	515.00	\$463.50	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/18/2022	6.6	515.00	\$3,399.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/18/2022	4.3	675.00	\$2,902.50	Earnings analysis update in databook, clean up and finalization for internal review
Sachdeva, Surbhi	Manager	11/18/2022	2.3	675.00	\$1,552.50	Report update basis updated earnings analysis
Shahkarami, Sean	Director	11/18/2022	2.6	785.00	\$2,041.00	Review stock out normalization and review and make edits in the draft report.

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	11/21/2022	2.4	515.00	\$1,236.00	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/21/2022	5.8	515.00	\$2,987.00	Report compilation, updates, and review
Shahkarami, Sean	Director	11/21/2022	2.6	785.00	\$2,041.00	Report draft and analysis
Barenbaum, Glenn P.	Partner	11/22/2022	4.2	955.00	\$4,011.00	Review and comment on draft report
Flynn, Meighan Patricia	Senior Associate	11/22/2022	3.8	515.00	\$1,957.00	Report compilation, updates, and review
Flynn, Meighan Patricia	Senior Associate	11/22/2022	1.7	515.00	\$875.50	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/22/2022	0.4	515.00	\$206.00	Review, discuss, and provide feedback on report
Flynn, Meighan Patricia	Senior Associate	11/22/2022	1.9	515.00	\$978.50	Update and quality review of sales revenue analysis and schedules
Sachdeva, Surbhi	Manager	11/22/2022	0.4	675.00	\$270.00	Review, discuss, and provide feedback on report
Sachdeva, Surbhi	Manager	11/22/2022	0.9	675.00	\$607.50	Update of earnings analysis with standalone adjustment
Sachdeva, Surbhi	Manager	11/22/2022	9.2	675.00	\$6,210.00	Update of analysis and report per feedback comments, finalization of draft and send out to client
Shahkarami, Sean	Director	11/22/2022	4.3	785.00	\$3,375.50	Report draft and analysis
Flynn, Meighan Patricia	Senior Associate	11/23/2022	2.6	515.00	\$1,339.00	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/23/2022	4.7	515.00	\$2,420.50	Report compilation, updates, and review
Sachdeva, Surbhi	Manager	11/23/2022	2.3	675.00	\$1,552.50	Contribution margin analysis review and update
Sachdeva, Surbhi	Manager	11/23/2022	6.3	675.00	\$4,252.50	Report deliverable review and update
Shahkarami, Sean	Director	11/23/2022	2.8	785.00	\$2,198.00	Report draft and analysis

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Barenbaum, Glenn P.	Partner	11/28/2022	2.1	955.00	\$2,005.50	Review and edit draft deliverable
Flynn, Meighan Patricia	Senior Associate	11/28/2022	8.9	515.00	\$4,583.50	Review comments/questions and update report
Flynn, Meighan Patricia	Senior Associate	11/28/2022	0.4	515.00	\$206.00	Call with management to discuss summary findings-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/28/2022	0.4	515.00	\$206.00	Report feedback discussion
Frederick, Steven Christopher	Associate	11/28/2022	2.1	330.00	\$693.00	Appendix in Draft Report
Sachdeva, Surbhi	Manager	11/28/2022	0.4	675.00	\$270.00	Internal report feedback discussion
Sachdeva, Surbhi	Manager	11/28/2022	0.4	675.00	\$270.00	Call with management to discuss summary findings-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/28/2022	11.2	675.00	\$7,560.00	Report update basis internal review and feedback and update of standalone analysis
Shahkarami, Sean	Director	11/28/2022	4.4	785.00	\$3,454.00	Drafting and writing of written report.
Shahkarami, Sean	Director	11/28/2022	3.9	785.00	\$3,061.50	Review and edits to written report
Barenbaum, Glenn P.	Partner	11/29/2022	2.1	955.00	\$2,005.50	Review second draft and edit report deliverable
Flynn, Meighan Patricia	Senior Associate	11/29/2022	1.7	515.00	\$875.50	Review and analyze revenue/AR entanglement support
Flynn, Meighan Patricia	Senior Associate	11/29/2022	8.3	515.00	\$4,274.50	Review comments/questions and update report accordingly
Flynn, Meighan Patricia	Senior Associate	11/29/2022	0.4	515.00	\$206.00	Discussion on post-call updates to report
Flynn, Meighan Patricia	Senior Associate	11/29/2022	0.3	515.00	\$154.50	Call with management to discuss report status-team call to prevent redundant calls
Frederick, Steven Christopher	Associate	11/29/2022	3.3	330.00	\$1,089.00	Balance Sheet Section and Appendix for Draft Report

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sachdeva, Surbhi	Manager	11/29/2022	5.4	675.00	\$3,645.00	Update and set up of additional analysis in databook for client deliverable
Sachdeva, Surbhi	Manager	11/29/2022	7.6	675.00	\$5,130.00	Review and update of report with feedback comments and new analysis developed
Shahkarami, Sean	Director	11/29/2022	5.2	785.00	\$4,082.00	Drafting and writing of written report.
Shahkarami, Sean	Director	11/29/2022	3.6	785.00	\$2,826.00	Review and edits to written report.
Flynn, Meighan Patricia	Senior Associate	11/30/2022	5.4	515.00	\$2,781.00	Report quality review and updates per review comments
Frederick, Steven Christopher	Associate	11/30/2022	4.8	330.00	\$1,584.00	Quality control in drafting the report
Sachdeva, Surbhi	Manager	11/30/2022	4.2	675.00	\$2,835.00	Databook update with working capital and net debt analysis
Flynn, Meighan Patricia	Senior Associate	12/1/2022	0.9	\$515.00	463.50	Report updates and quality review
Flynn, Meighan Patricia	Senior Associate	12/1/2022	2.6	\$515.00	1,339.00	Quality review and update of analysis pack
Frederick, Steven Christopher	Associate	12/1/2022	4.3	\$330.00	1,419.00	Quality control in drafting the report
Sachdeva, Surbhi	Manager	12/1/2022	6.7	\$675.00	4,522.50	Databook update with working capital and net debt analysis
Flynn, Meighan Patricia	Senior Associate	12/2/2022	2.2	\$515.00	1,133.00	Quality review and update of analysis pack
Flynn, Meighan Patricia	Senior Associate	12/2/2022	1.9	\$515.00	978.50	Review comments and update report accordingly
Sachdeva, Surbhi	Manager	12/2/2022	4.2	\$675.00	2,835.00	Working capital and net debt analysis
Shahkarami, Sean	Director	12/2/2022	1.9	\$785.00	1,491.50	Quality control review and footing of written draft report.
Flynn, Meighan Patricia	Senior Associate	12/5/2022	4.8	\$515.00	2,472.00	Quality review and update apack schedules

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	12/5/2022	1.7	\$515.00	875.50	Quality review and update report
Flynn, Meighan Patricia	Senior Associate	12/7/2022	0.6	\$515.00	309.00	Quality review and update report
Flynn, Meighan Patricia	Senior Associate	12/9/2022	3.4	\$515.00	1,751.00	Review comments and update report and corresponding apack schedules
Flynn, Meighan Patricia	Senior Associate	12/9/2022	0.3	\$515.00	154.50	Compilation of roll-forward information request list
Flynn, Meighan Patricia	Senior Associate	12/9/2022	0.4	\$515.00	206.00	Discussion on feedback received and report updates
Frederick, Steven Christopher	Associate	12/9/2022	2.1	\$330.00	693.00	Quality review updates to report
Sachdeva, Surbhi	Manager	12/9/2022	1.2	\$675.00	810.00	Review of report comments and push through of updates accordingly
Sachdeva, Surbhi	Manager	12/9/2022	1.3	\$675.00	877.50	Review and update of information request list for analysis roll-forward to Sep-22
Shahkarami, Sean	Director	12/9/2022	2.3	\$785.00	1,805.50	Review comments and feedback on draft report from Management and Management Advisors
Flynn, Meighan Patricia	Senior Associate	12/12/2022	1.1	\$515.00	566.50	Quality review and update analysis pack
Flynn, Meighan Patricia	Senior Associate	12/12/2022	0.6	\$515.00	309.00	Review management submissions and update request list for Sep-22 roll-forward
Frederick, Steven Christopher	Associate	12/12/2022	4.3	\$330.00	1,419.00	Quality review updates to report
Sachdeva, Surbhi	Manager	12/12/2022	1.1	\$675.00	742.50	Request list clean up and send out for Sep-22 analysis; report updates review
Flynn, Meighan Patricia	Senior Associate	12/13/2022	0.6	\$515.00	309.00	Internal discussion, work allocation and planning for roll-forward

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	12/13/2022	4.7	\$515.00	2,420.50	Roll-forward analysis pack set-up and compilation
Sachdeva, Surbhi	Manager	12/13/2022	2.4	\$675.00	1,620.00	Build up of analysis pack roll-forward to Sep-22
Sachdeva, Surbhi	Manager	12/13/2022	1.1	\$675.00	742.50	Kick off of databook roll-forward to Sep-22
Flynn, Meighan Patricia	Senior Associate	12/14/2022	0.8	\$515.00	412.00	Update and review product contribution analysis through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	3.4	\$515.00	1,751.00	Update and review revenue analysis through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.1	\$515.00	566.50	Roll-forward analysis pack set-up and compilation
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.2	\$515.00	618.00	Review bank statements and update cash proof through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.1	\$515.00	566.50	Review and analyze trial balance through roll-forward period
Frederick, Steven Christopher	Associate	12/14/2022	4.2	\$330.00	1,386.00	Quality review updates to report
Sachdeva, Surbhi	Manager	12/14/2022	3.4	\$675.00	2,295.00	QoE roll-forward to Sep-22
Sachdeva, Surbhi	Manager	12/14/2022	3.6	\$675.00	2,430.00	Databook roll-forward to Sep-22
Shahkarami, Sean	Director	12/14/2022	2.6	\$785.00	2,041.00	Review roll-forward analysis
Flynn, Meighan Patricia	Senior Associate	12/15/2022	1.1	\$515.00	566.50	Compilation of roll-forward report
Flynn, Meighan Patricia	Senior Associate	12/15/2022	1.6	\$515.00	824.00	Review and analyze accounts receivable agings through roll-forward period
Sachdeva, Surbhi	Manager	12/15/2022	3.1	\$675.00	2,092.50	Review of financials and management meeting agenda set up
Shahkarami, Sean	Director	12/15/2022	3.9	\$785.00	3,061.50	Review roll-forward analysis

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Flynn, Meighan Patricia	Senior Associate	12/16/2022	2.1	\$515.00	1,081.50	Compilation of roll-forward report
Sachdeva, Surbhi	Manager	12/16/2022	1.1	\$675.00	742.50	Meeting agenda and coordination
Flynn, Meighan Patricia	Senior Associate	12/19/2022	0.2	\$515.00	103.00	Call with Sequoia management to discuss roll-forward report status - team call to prevent redundant calls
Frederick, Steven Christopher	Associate	12/19/2022	4.2	\$330.00	1,386.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/19/2022	2.7	\$675.00	1,822.50	Databook update basis management meeting discussion
Sachdeva, Surbhi	Manager	12/19/2022	0.2	\$675.00	135.00	Call with Sequoia management to discuss roll-forward report status - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	12/19/2022	0.6	\$675.00	405.00	Roll forward analysis review
Shahkarami, Sean	Director	12/19/2022	0.4	\$785.00	314.00	Call with Management to discuss financial information for the September 2022 update.
Shahkarami, Sean	Director	12/19/2022	1.7	\$785.00	1,334.50	Review the VDR for data posted related to the September 2022 update
Shahkarami, Sean	Director	12/19/2022	1.9	\$785.00	1,491.50	Review and provide feedback on the analysis for the September 2022 update
Barenbaum, Glenn P.	Partner	12/20/2022	0.4	\$955.00	382.00	Review September 2022 analysis and discuss with Management
Flynn, Meighan Patricia	Senior Associate	12/20/2022	1.1	\$515.00	566.50	Update and quality review of analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	12/20/2022	3.6	\$515.00	1,854.00	Roll-forward report compilation and updates
Frederick, Steven Christopher	Associate	12/20/2022	6.1	\$330.00	2,013.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/20/2022	1.6	\$675.00	1,080.00	Roll-forward analysis update
Sachdeva, Surbhi	Manager	12/20/2022	1.6	\$675.00	1,080.00	Earnings analysis update basis support data provided

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Shahkarami, Sean	Director	12/20/2022	2.4	\$785.00	1,884.00	Review support and update analysis based on the data provided.
Frederick, Steven Christopher	Associate	12/21/2022	3.2	\$330.00	1,056.00	Update analysis for September 2022 rollforward
Shahkarami, Sean	Director	12/21/2022	3.3	\$785.00	2,590.50	Review the update analysis for Sep-22 margin information
Barenbaum, Glenn P.	Partner	12/22/2022	0.3	\$955.00	286.50	Analysis and discussion with Management of September financial results.
Flynn, Meighan Patricia	Senior Associate	12/22/2022	3.4	\$515.00	1,751.00	Roll-forward report updates
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.3	\$515.00	154.50	Review and track access letter submissions
Flynn, Meighan Patricia	Senior Associate	12/22/2022	1.2	\$515.00	618.00	Update and quality review analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.6	\$515.00	309.00	Post-call discussion to discuss roll-forward updates.
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.4	\$515.00	206.00	Call with Management to discuss roll-forward finding - team call to prevent redundant calls
Frederick, Steven Christopher	Associate	12/22/2022	5.2	\$330.00	1,716.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/22/2022	2.9	\$675.00	1,957.50	Roll-forward report and analysis pack review and update
Sachdeva, Surbhi	Manager	12/22/2022	1.2	\$675.00	810.00	Report finalization and roll out
Sachdeva, Surbhi	Manager	12/22/2022	0.4	\$675.00	270.00	Call with Management to discuss roll-forward finding - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	12/22/2022	0.7	\$675.00	472.50	Internal team call to plan and execute updates through workbook and report
Sachdeva, Surbhi	Manager	12/22/2022	5.3	\$675.00	3,577.50	Roll-forward report and analysis pack review and update
Shahkarami, Sean	Director	12/22/2022	2.3	\$785.00	1,805.50	Review report updates for September 2022 changes

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Shahkarami, Sean	Director	12/22/2022	0.7	\$785.00	549.50	Internal team call to plan and execute updates through workbook and report
Shahkarami, Sean	Director	12/22/2022	2.8	\$785.00	2,198.00	Update and review adjustments to gross margin
Flynn, Meighan Patricia	Senior Associate	12/23/2022	1.3	\$515.00	669.50	Quality review and updates of analysis pack
Shahkarami, Sean	Director	12/23/2022	2.3	\$785.00	1,805.50	Update report for Partner and Quality review comments
TOTAL			677.9		\$409,301.50	

Business Advisory Services: Strategic Operations

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.8	\$515.00	\$927.00	Multiple internal meetings with Alex Alekseev and Luisa Blessing discussing and reviewing data received to date
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.2	\$515.00	\$618.00	Detailed project planning - Interview framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.9	\$515.00	\$978.50	Detailed project planning - Research framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.5	\$515.00	\$772.50	Detailed project planning - Workback framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.6	\$515.00	\$824.00	Detailed project planning - Meeting candence framework development
Alekseev, Alexey	Manager	10/11/2022	1.4	\$675.00	\$945.00	DR materials review
Alekseev, Alexey	Manager	10/11/2022	0.7	\$675.00	\$472.50	Review of historical financials
Alekseev, Alexey	Manager	10/11/2022	1.8	\$675.00	\$1,215.00	DR materials review
Alekseev, Alexey	Manager	10/11/2022	1.1	\$675.00	\$742.50	Review of trial balances
Alekseev, Alexey	Manager	10/11/2022	0.9	\$675.00	\$607.50	Review of the allocation methodology
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.9	\$515.00	\$978.50	Review and analysis of documents received to date - IT
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.8	\$515.00	\$927.00	Review and analysis of documents received to date - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.7	\$515.00	\$875.50	Review and analysis of documents received to date - G&A
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.9	\$515.00	\$978.50	Review and analysis of documents received to date - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	0.4	\$515.00	\$206.00	Review and analysis of documents received to date - Non-site

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Alekseev, Alexey	Manager	10/12/2022	0.6	\$675.00	\$405.00	Internal Project Kick-off call with Gunter Sauerlander and Luisa Blessing
Alekseev, Alexey	Manager	10/12/2022	0.6	\$675.00	\$405.00	Review of materials, agenda for an internal Kick off call
Alekseev, Alexey	Manager	10/12/2022	1.3	\$675.00	\$877.50	Reviewed business operations overview for consideration in developing stand alone cost model and separation cost analysis.
Alekseev, Alexey	Manager	10/12/2022	1.9	\$675.00	\$1,282.50	Reviewed operational model for consideration in developing stand alone cost model and separation cost analysis.
Alekseev, Alexey	Manager	10/12/2022	1.3	\$675.00	\$877.50	Public source research.
Blessing, Luisa	Senior Associate	10/12/2022	0.6	\$515.00	\$309.00	Internal meeting with Alekseev, Alex and Sauerlander, Gunter for Kickoff.
Blessing, Luisa	Senior Associate	10/12/2022	1.5	\$515.00	\$772.50	Review Project SOW and engagement model
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.6	\$515.00	\$824.00	Preparation of project workplan draft - Identification of benchmarking resources
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.5	\$515.00	\$772.50	Preparation of project workplan draft - Identification of meeting candidates for interview
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.2	\$515.00	\$618.00	Preparation of project workplan draft - allocation of items to complete
Alekseev, Alexey	Manager	10/13/2022	0.4	\$675.00	\$270.00	Call with GS and LB / Workplan/Business model discussion & planning
Alekseev, Alexey	Manager	10/13/2022	0.3	\$675.00	\$202.50	Project plan review
Alekseev, Alexey	Manager	10/13/2022	1.8	\$675.00	\$1,215.00	SOW and project scope review
Alekseev, Alexey	Manager	10/13/2022	0.3	\$675.00	\$202.50	Review of materials, agenda for an internal call with GS and LB

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate	10/13/2022	1.7	\$515.00	\$875.50	Business model description and overview.
Blessing, Luisa	Senior Associate	10/13/2022	0.9	\$515.00	\$463.50	Review of sales documentation to review business model
Blessing, Luisa	Senior Associate	10/13/2022	1.9	\$515.00	\$978.50	Company business model review
Blessing, Luisa	Senior Associate	10/13/2022	0.2	\$515.00	\$103.00	Reviewed portfolio for consideration in developing stand alone cost model and separation cost analysis.
Blessing, Luisa	Senior Associate	10/13/2022	1.6	\$515.00	\$824.00	Project and company documentation review
Blessing, Luisa	Senior Associate	10/13/2022	1.7	\$515.00	\$875.50	Reviewed trial balance for consideration in developing stand alone cost model and separation cost analysis.
Blessing, Luisa	Senior Associate	10/13/2022	0.4	\$515.00	\$206.00	Internal meeting with Alekseev, Alex and Sauerlander, Gunter
Alekseev, Alexey	Manager	10/14/2022	1.5	\$675.00	\$1,012.50	Review of the Business overview memo
Blessing, Luisa	Senior Associate	10/14/2022	1.9	\$515.00	\$978.50	Project and company operations documentation review
Blessing, Luisa	Senior Associate	10/14/2022	1.4	\$515.00	\$721.00	Historical financials review
Blessing, Luisa	Senior Associate	10/14/2022	1.3	\$515.00	\$669.50	P&L review
Blessing, Luisa	Senior Associate	10/14/2022	1.7	\$515.00	\$875.50	PowerBI intro to financial data review
Blessing, Luisa	Senior Associate	10/14/2022	0.8	\$515.00	\$412.00	Analysis on financial data
Blessing, Luisa	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Portfolio P&L review
Alekseev, Alexey	Manager	10/17/2022	1.1	\$675.00	\$742.50	Review of DR documents (TB)
Alekseev, Alexey	Manager	10/17/2022	1.4	\$675.00	\$945.00	Review of DR documents (functional allocations)
Blessing, Luisa	Senior Associate	10/17/2022	1.8	\$515.00	\$927.00	Review of Trial Balances
Blessing, Luisa	Senior Associate	10/17/2022	0.8	\$515.00	\$412.00	New documentation received - TB review

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
McGurl, David Scott	Principal	10/17/2022	0.5	\$955.00	\$477.50	Partner - Model review
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR and update of Information Request List - IT
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR and update of Information Request List - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.7	\$515.00	\$875.50	Internal review of documents uploaded to VDR and update of Information Request List - G&A
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.8	\$515.00	\$927.00	Internal review of documents uploaded to VDR and update of Information Request List - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.2	\$515.00	\$618.00	Internal review of documents uploaded to VDR and update of Information Request List - Non-site
Alekseev, Alexey	Manager	10/18/2022	0.8	\$675.00	\$540.00	Review of DR documents (agreements, allocations), IRL update
Alekseev, Alexey	Manager	10/18/2022	0.3	\$675.00	\$202.50	Conf call with GS, LB on IRL review and next steps
Blessing, Luisa	Senior Associate	10/18/2022	0.3	\$515.00	\$154.50	Meeting with Alekseev, Alex and Sauerlander, Gunter for information request list review and next steps discussion
Blessing, Luisa	Senior Associate	10/18/2022	1.9	\$515.00	\$978.50	Document and materials review for Cost model (Compensation doc, Trial Balances)
Blessing, Luisa	Senior Associate	10/18/2022	0.6	\$515.00	\$309.00	Document and materials review for Cost model (Fixed assets rollovers, etc)
Blessing, Luisa	Senior Associate	10/18/2022	1.6	\$515.00	\$824.00	Status and comments update to information request matrix
Blessing, Luisa	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Description of allocation and operation model
Blessing, Luisa	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Historical financials and business performance review

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	0.9	\$515.00	\$463.50	Preparation of management meeting agenda - Topic identification
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.3	\$515.00	\$669.50	Preparation of management meeting agenda - Topics review
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.9	\$515.00	\$978.50	Preparation of management meeting agenda - Iterations to topics
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.5	\$515.00	\$772.50	Internal review of documents uploaded to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.2	\$515.00	\$618.00	Internal review of documents uploaded to VDR - G&A
Alekseev, Alexey	Manager	10/19/2022	0.7	\$675.00	\$472.50	Call with GS, LB on Allocation methodology, OP model and matrix review
Alekseev, Alexey	Manager	10/19/2022	1.5	\$675.00	\$1,012.50	Development of the client meeting agenda for week of 10/24
Blessing, Luisa	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	IRL input review for allocation and additional information
Blessing, Luisa	Senior Associate	10/19/2022	1.8	\$515.00	\$927.00	Documentation review to create the entanglements matrix of the operations model
Blessing, Luisa	Senior Associate	10/19/2022	0.8	\$515.00	\$412.00	Review of entanglement matrix for operations model
Blessing, Luisa	Senior Associate	10/19/2022	1.6	\$515.00	\$824.00	Roles and Compensation Central Document Matrix
Blessing, Luisa	Senior Associate	10/19/2022	1.5	\$515.00	\$772.50	Working session to edit the allocation and operations model and the entanglements matrix with Gunter Sauerlander
Blessing, Luisa	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	Description of allocation and operations model
Blessing, Luisa	Senior Associate	10/19/2022	0.7	\$515.00	\$360.50	Allocation methodology, OP model and matrix review

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						with Alekseev, Alex and Sauerlander, Gunter
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	1.4	\$515.00	\$721.00	Revision to meeting agenda topics
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	1.7	\$515.00	\$875.50	Alignment on meeting agenda topics and support docs to be discussed
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	Finalization of meeting agenda
Alekseev, Alexey	Manager	10/20/2022	0.3	\$675.00	\$202.50	Review of agenda, send meeting request to Terrence Ronan
McGurl, David Scott	Principal	10/21/2022	0.5	\$955.00	\$477.50	Partner - Model review
Alekseev, Alexey	Manager	10/24/2022	0.7	\$675.00	\$472.50	Teams conference with L. Blessing and Gunter Saurlander re submission of new documentation and trial balance for intercompany allocations.
Blessing, Luisa	Senior Associate	10/24/2022	1.1	\$515.00	\$566.50	Review of new documentation submitted by client: Accounting memos, inventory narratives and trial balances.
Blessing, Luisa	Senior Associate	10/24/2022	0.7	\$515.00	\$360.50	Teams conference with A. Alekseev and Gunter Surlander re submission of new documentation and trial balance for intercompany allocations.
Sauerlander, Gunter Stephan	Senior Associate	10/24/2022	0.5	\$515.00	\$257.50	Teams conference with A. Alekseev and L. Blessing re submission of new documentation and trial balance for intercompany allocations, left meeting early after addressing my agenda items pertaining to staff compensation and benefits.
Alekseev, Alexey	Manager	10/25/2022	0.8	\$675.00	\$540.00	Call with Sequoia management to discuss draft financials and reconciliation

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						(Alekseev, Alex, Sauerlander, Gunter, Blessing, Luisa, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean, Darragh, Keith, Lee, Chloe, Bagatini, Marilia, Ronan. Attended meeting to ask questions and lead the ops side of the call.
Alekseev, Alexey	Manager	10/25/2022	0.4	\$675.00	\$270.00	Call prep: agenda, outstanding items review and pending questions
Alekseev, Alexey	Manager	10/25/2022	0.3	\$675.00	\$202.50	Full staff - Internal prep for client call (Alekseev, Alex, Sauerlander, Gunter, Blessing, Luisa, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean)
Alekseev, Alexey	Manager	10/25/2022	0.1	\$675.00	\$67.50	Review of materials, agenda for an internal call, DR information review
Alekseev, Alexey	Manager	10/25/2022	0.1	\$675.00	\$67.50	Review of materials for client call (GS, LB)
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Full staff internal meeting prep for client call with: Alekseev, Alex, Sauerlander, Gunter, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn and Shahkarami, Sean
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Centralized sharepoint notebook with client meeting notes for team
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Creation of IT Inventory spreadsheet
Blessing, Luisa	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation. Participants: Alekseev, Alex, Sauerlander, Gunter, Flynn,

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean, Darragh, Keith, Lee, Chloe, Bagatini, Marilia, Ronan, Terr. Attended meeting for efficient update with all professionals in lieu of multiple separate meetings.
Blessing, Luisa	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Client meeting notes edits and review of business operations model
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.2	\$515.00	\$618.00	Internal review of client provided documents and analysis in preparation for client meetings - Trial balance
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.1	\$515.00	\$566.50	Internal review of client provided documents and analysis in preparation for client meetings - internal financials
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.9	\$515.00	\$978.50	Internal review of client provided documents and analysis in preparation for client meetings - Accounting policies
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.1	\$515.00	\$566.50	Internal review of client provided documents and analysis in preparation for client meetings - Allocation methodologies
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.1	\$515.00	\$51.50	Ops team internal prep for client call
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation. Attended meeting to take notes on discussion for the ops team.
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.2	\$515.00	\$103.00	Full staff - Internal prep for client call
Blessing, Luisa	Senior Associate	10/27/2022	1.5	\$515.00	\$772.50	IRL review with new information

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate	10/27/2022	1.4	\$515.00	\$721.00	Review of newly submitted documentation: financial and business operations model documentation
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.5	\$515.00	\$772.50	Review and analysis of files uploaded to VDR - Updated TBs
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.6	\$515.00	\$824.00	Review and analysis of files uploaded to VDR - Responses from client
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.4	\$515.00	\$721.00	Review and analysis of files uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.2	\$515.00	\$618.00	Review and analysis of files uploaded to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	0.3	\$515.00	\$154.50	Discussion of action plan and next steps
Alekseev, Alexey	Manager	10/28/2022	0.8	\$675.00	\$540.00	Ops team review IRL and missing documentation for client request (AA, GS, LB)
Alekseev, Alexey	Manager	10/28/2022	0.4	\$675.00	\$270.00	Review of materials, IRL, client meeting agenda dev.
Blessing, Luisa	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Allocation document review with Trial Balances
Blessing, Luisa	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Ops team review IRL and missing documentation for client request with Alekseev, Alex and Sauerlander, Gunter
Blessing, Luisa	Senior Associate	10/28/2022	0.5	\$515.00	\$257.50	Call with Sauerlander, Gunter to edit the IRL
Blessing, Luisa	Senior Associate	10/28/2022	0.2	\$515.00	\$103.00	Discussion of IRL and pending information with Sauerlander, Gunter
Blessing, Luisa	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Planning on agenda on pending items for potential client call
Blessing, Luisa	Senior Associate	10/28/2022	1.6	\$515.00	\$824.00	Review of documentaiton and update of IRL
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Ops team review IRL and missing documentation for client request

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.5	\$515.00	\$257.50	Review and edits to the IRL
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.2	\$515.00	\$103.00	Discussion of IRL and pending information
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.7	\$515.00	\$875.50	Preparation of management meeting agenda - topics and review
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Preparation of updated information request list
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.1	\$515.00	\$566.50	Analysis of support and schedules in preparation for client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.9	\$515.00	\$978.50	Revision of files uploaded to VDR post client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Updated to IRL post client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Identification of follow ups for client
Blessing, Luisa	Senior Associate	10/31/2022	0.5	\$515.00	\$257.50	Summary overview to team of pending information from client
Blessing, Luisa	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Internal alignment on next steps and document review with Gunter
Blessing, Luisa	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Review of IT entanglements documentation
Blessing, Luisa	Senior Associate	10/31/2022	1.3	\$515.00	\$669.50	New shared services documentation, Tie out file and trial balance review
Blessing, Luisa	Senior Associate	10/31/2022	1.1	\$515.00	\$566.50	Review of sales and logistic agreements between client and Emerson
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Alignment on next steps and document review
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.9	\$515.00	\$978.50	Meeting agenda development - Identification of topics

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.2	\$515.00	\$618.00	Meeting agenda development - Revision
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	0.6	\$515.00	\$309.00	Meeting agenda development - Communication with client
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.5	\$515.00	\$772.50	Review and analysis of new files provided - Supply chain and other non-site costs
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.4	\$515.00	\$721.00	Review and analysis of new files provided - Allocations
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.4	\$515.00	\$721.00	Review and analysis of new files provided - IT and applications
Blessing, Luisa	Senior Associate II	11/1/2022	0.8	\$515.00	\$412.00	Review of VDR files, updates to sharepoint and IRL
Blessing, Luisa	Senior Associate II	11/1/2022	1.3	\$515.00	\$669.50	Create meeting agenda for client meeting with outstanding questions and IRL review & update.
Blessing, Luisa	Senior Associate II	11/1/2022	1.2	\$515.00	\$618.00	Review of new documentation submitted by client: responses to questions and allocations methodologies.
Blessing, Luisa	Senior Associate II	11/1/2022	1.4	\$515.00	\$721.00	Review of new documentation submitted by client: alignment to trial balance, vendor agreements and IT inventory
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.6	\$515.00	\$824.00	Review and analysis of new data uploaded to VDR - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	0.8	\$515.00	\$412.00	Review and analysis of new data uploaded to VDR - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.3	\$515.00	\$669.50	Review and analysis of new data uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.4	\$515.00	\$721.00	Analyses of materials and preparation for discussions with management - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	0.9	\$515.00	\$463.50	Analyses of materials and preparation for discussions

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						with management - Non-site costs
Blessing, Luisa	Senior Associate II	11/2/2022	1.7	\$515.00	\$875.50	Notes review and edits from client call & creation of notebook for team notes based on client feedback
Blessing, Luisa	Senior Associate II	11/2/2022	0.4	\$515.00	\$206.00	Description and listing of pending items and questions for client
Blessing, Luisa	Senior Associate II	11/2/2022	1.1	\$515.00	\$566.50	Detailed assessment of client documents: review and alignment on cost numbers with business model and functions
Blessing, Luisa	Senior Associate II	11/2/2022	0.6	\$515.00	\$309.00	Drafting and review of email for client with clarifications and pending information
Blessing, Luisa	Senior Associate II	11/2/2022	1.3	\$515.00	\$669.50	Review of client allocation methodologies from client meeting feedback and documentation
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.4	\$515.00	\$721.00	Build out of various bottom up cost analysis and write up of inquiries of management - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	0.6	\$515.00	\$309.00	Build out of various bottom up cost analysis and write up of inquiries of management - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.4	\$515.00	\$721.00	Build out of various bottom up cost analysis and write up of inquiries of management - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	0.9	\$515.00	\$463.50	Review and analysis of new materials posted to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.8	\$515.00	\$927.00	Review and analysis of new materials posted to VDR - IT
Alekseev, Alexey	Experienced Manager	11/3/2022	1.6	\$675.00	\$1,080.00	Review of meeting notes, development of the cost model structure
Alekseev, Alexey	Experienced Manager	11/3/2022	0.4	\$675.00	\$270.00	Discussion of the cost model structure, review of

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						outstanding items (Alekseev, Alex Sauerlander, Gunter)
Blessing, Luisa	Senior Associate II	11/3/2022	0.3	\$515.00	\$154.50	Review of client provided feedback via email
Blessing, Luisa	Senior Associate II	11/3/2022	6.0	\$515.00	\$3,090.00	Additional clarifying questions email for client
Blessing, Luisa	Senior Associate II	11/3/2022	1.4	\$515.00	\$721.00	Analysis of new allocation metrics and model
Blessing, Luisa	Senior Associate II	11/3/2022	0.6	\$515.00	\$309.00	Review of alignment to historical documentation
Blessing, Luisa	Senior Associate II	11/3/2022	1.6	\$515.00	\$824.00	Benchmark research of pharma industries for accounting and finance
Blessing, Luisa	Senior Associate II	11/3/2022	0.8	\$515.00	\$412.00	Review on new documentation submitted by client: Related Party and Shared Services
Blessing, Luisa	Senior Associate II	11/3/2022	1.2	\$515.00	\$618.00	Review on new documentation submitted by client: IT and Business Systems Entanglements (With Costs Added)
Blessing, Luisa	Senior Associate II	11/3/2022	0.4	\$515.00	\$206.00	SharePoint updates of newly submitted documentation
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.1	\$515.00	\$566.50	Preparation of various bottom up cost schedules and analyses - Benchmarking for insurance costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	0.7	\$515.00	\$360.50	Preparation of various bottom up cost schedules and analyses - Benchmarking for multiple one-time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.6	\$515.00	\$824.00	Preparation of various bottom up cost schedules and analyses - Benchmarking for personnel salaries across functional areas
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.3	\$515.00	\$669.50	Preparation of deliverable straw man and structure - Benchmarking templates
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.6	\$515.00	\$824.00	Preparation of deliverable straw man and structure - One time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	0.6	\$515.00	\$309.00	Preparation of deliverable straw man and structure - Various functional areas

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Alekseev, Alexey	Experienced Manager	11/4/2022	1.6	\$675.00	\$1,080.00	Development of the cost model structure.
Blessing, Luisa	Senior Associate II	11/4/2022	0.9	\$515.00	\$463.50	Review of responses to questions from client and new documentation submitted by client (New description of Allocations and 2023 budgets)
Blessing, Luisa	Senior Associate II	11/4/2022	0.9	\$515.00	\$463.50	IT benchmark research on pharma industry: APQC
Blessing, Luisa	Senior Associate II	11/4/2022	1.1	\$515.00	\$566.50	IT benchmark research on pharma industry: Computer economics
Blessing, Luisa	Senior Associate II	11/4/2022	1.7	\$515.00	\$875.50	IT standalone cost model draft and review of allocations
Blessing, Luisa	Senior Associate II	11/4/2022	0.6	\$515.00	\$309.00	Edits to the IT standalone cost model
Blessing, Luisa	Senior Associate II	11/4/2022	0.6	\$515.00	\$309.00	Data gap assessment and missing information from client for standalone model
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.3	\$515.00	\$669.50	Analysis of new files sent and / or uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.6	\$515.00	\$824.00	Analysis of new files sent and / or uploaded to VDR - IT applications and people
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.2	\$515.00	\$618.00	Analysis of new files sent and / or uploaded to VDR - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	0.6	\$515.00	\$309.00	Iterations for deliverable straw man and structure - Benchmarking templates
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.1	\$515.00	\$566.50	Iterations for deliverable straw man and structure - IT costs
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.3	\$515.00	\$669.50	Iterations for deliverable straw man and structure - Personnel costs (taxes, benefits, bonus, other)
Blessing, Luisa	Senior Associate II	11/7/2022	1.9	\$515.00	\$978.50	Comments, review, and preparation of analysis
Blessing, Luisa	Senior Associate II	11/7/2022	1.2	\$515.00	\$618.00	Comments, review, and preparation of analysis

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/7/2022	0.6	\$515.00	\$309.00	Review of current documentation to identify data gaps and questions for G&A
Blessing, Luisa	Senior Associate II	11/7/2022	1.6	\$515.00	\$824.00	Review of current documentation to identify data gaps and questions for R&D
Blessing, Luisa	Senior Associate II	11/7/2022	1.8	\$515.00	\$927.00	Review of current documentation to identify data gaps and questions for IT and S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.7	\$515.00	\$875.50	Conducting Benchmark research - Business insurance
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.7	\$515.00	\$875.50	Conducting Benchmark research - Systems change one time separation costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	0.6	\$515.00	\$309.00	Conducting Benchmark research - Taxation costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.2	\$515.00	\$618.00	Build out of standalone cost model - IT equipment and other IT one-time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.4	\$515.00	\$721.00	Build out of standalone cost model - Additional FTEs estimated payroll tax calculations
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.4	\$515.00	\$721.00	Build out of standalone cost model - Assessment of reasonableness of key benchmarks to test cost model
Blessing, Luisa	Senior Associate II	11/8/2022	1.9	\$515.00	\$978.50	Research and analysis of benchmarks from computer economics for IT spending of small companies
Blessing, Luisa	Senior Associate II	11/8/2022	1.3	\$515.00	\$669.50	Research and analysis of benchmarks from computer economics for IT spending of pharma organizations
Blessing, Luisa	Senior Associate II	11/8/2022	0.8	\$515.00	\$412.00	Research and analysis of benchmarks from computer economics for IT spending healthcare industry
Blessing, Luisa	Senior Associate II	11/8/2022	1.6	\$515.00	\$824.00	Analysis of client provided metrics and benchmarking

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						metrics to identify the IT allocation of the standalone cost model
Blessing, Luisa	Senior Associate II	11/8/2022	0.6	\$515.00	\$309.00	Research and analysis of benchmarks from apqc resource for IT spending for small org
Blessing, Luisa	Senior Associate II	11/8/2022	1.4	\$515.00	\$721.00	Research and analysis of benchmarks from apqc resource for IT spending for pharma & healthcare
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.9	\$515.00	\$978.50	Benchmark research and build out of standalone cost model - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.7	\$515.00	\$875.50	Benchmark research and build out of standalone cost model - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.4	\$515.00	\$721.00	Benchmark research and build out of standalone cost model - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.5	\$515.00	\$772.50	Benchmark research and build out of standalone cost model - S&P
Blessing, Luisa	Senior Associate II	11/9/2022	0.7	\$515.00	\$360.50	Bottom up analysis of the IT functional area
Blessing, Luisa	Senior Associate II	11/9/2022	1.7	\$515.00	\$875.50	Bottom up IT related FTEs analysis for standalone cost model
Blessing, Luisa	Senior Associate II	11/9/2022	1.6	\$515.00	\$824.00	Edits to bottom IT analysis based on benchmarking
Blessing, Luisa	Senior Associate II	11/9/2022	1.2	\$515.00	\$618.00	Review of new documentation submitted by client: gross sales and COGS documentation
Blessing, Luisa	Senior Associate II	11/9/2022	0.8	\$515.00	\$412.00	Review of new documentation submitted by client: Trial balance to allocations
Blessing, Luisa	Senior Associate II	11/9/2022	1.7	\$515.00	\$875.50	Identify and analyze data gaps for current standalone cost model by reviewing documentations and data points

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.6	\$515.00	\$824.00	Revision of key benchmarks against additional new sources - IT costs
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.9	\$515.00	\$978.50	Revision of key benchmarks against additional new sources - Multiple one time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.8	\$515.00	\$927.00	Revision of key benchmarks against additional new sources - personnel taxes
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.7	\$515.00	\$875.50	Revision of key benchmarks against additional new sources - HR
Blessing, Luisa	Senior Associate II	11/10/2022	1.2	\$515.00	\$618.00	Research on R&D functional area for standalone allocations
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.3	\$515.00	\$669.50	Review of IT, S&P, G&A bottom ups.
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.9	\$515.00	\$978.50	Iterations of Benchmark research - one time separation costs - recruiting/training functions
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.8	\$515.00	\$927.00	Iterations of Benchmark research - one time separation costs - Business application costs
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.9	\$515.00	\$978.50	Iterations of Benchmark research - ERP system costs
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	0.9	\$515.00	\$463.50	Iterations of Benchmark research - IT personnel costs
Alekseev, Alexey	Experienced Manager	11/11/2022	1.9	\$675.00	\$1,282.50	Review of the standalone cost model draft
Alekseev, Alexey	Experienced Manager	11/11/2022	1.6	\$675.00	\$1,080.00	Review of the benchmark analysis conducted from public sources
Blessing, Luisa	Senior Associate II	11/11/2022	1.6	\$515.00	\$824.00	Summary draft of standalone model One time costs
Blessing, Luisa	Senior Associate II	11/11/2022	1.7	\$515.00	\$875.50	Edits to the draft of standalone model IT systems and recruiting
Blessing, Luisa	Senior Associate II	11/11/2022	1.7	\$515.00	\$875.50	Bottom up analysis of the R&D functional area

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/11/2022	0.6	\$515.00	\$309.00	Bottom up analysis of the G&A functional area
Blessing, Luisa	Senior Associate II	11/11/2022	1.3	\$515.00	\$669.50	Final edits to draft of standalone model for client call
Blessing, Luisa	Senior Associate II	11/11/2022	0.7	\$515.00	\$360.50	Review/list of pending items for client call
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.8	\$515.00	\$927.00	Benchmark research - office / meeting space costs
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.9	\$515.00	\$978.50	Benchmark research - legal costs
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.6	\$515.00	\$824.00	Benchmark research, and build out of standalone cost model
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.7	\$515.00	\$875.50	Drafting of deliverable/report executive summary
Blessing, Luisa	Senior Associate II	11/14/2022	1.4	\$515.00	\$721.00	Benchmarking analysis of Insurance Expenses - APQC
Blessing, Luisa	Senior Associate II	11/14/2022	0.8	\$515.00	\$412.00	Benchmarking analysis of Insurance Expenses - Pitchbook
Blessing, Luisa	Senior Associate II	11/14/2022	1.8	\$515.00	\$927.00	Bottom up analysis for insurance costs
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.3	\$515.00	\$669.50	Research on standalone cost model benchmarks and testing assumptions
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.6	\$515.00	\$824.00	Drafting of deliverable/report executive summary
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.7	\$515.00	\$875.50	Standalone cost model development - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.8	\$515.00	\$927.00	Standalone cost model development - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	0.7	\$515.00	\$360.50	Standalone cost model development - S&P
Alekseev, Alexey	Experienced Manager	11/15/2022	1.6	\$675.00	\$1,080.00	Review of the draft cost model, benchmarks,

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
						development of qs for the client call.
Blessing, Luisa	Senior Associate II	11/15/2022	0.4	\$515.00	\$206.00	Comments, review, and preparation of analysis
Blessing, Luisa	Senior Associate II	11/15/2022	1.7	\$515.00	\$875.50	Updates to standalone cost model calculations
Blessing, Luisa	Senior Associate II	11/15/2022	1.4	\$515.00	\$721.00	Updates and review to standalone cost model ppt
Blessing, Luisa	Senior Associate II	11/15/2022	0.9	\$515.00	\$463.50	Draft of agenda for client meeting for the Non side costs, G&A, S&P, IT, R&D functional areas
Blessing, Luisa	Senior Associate II	11/15/2022	0.6	\$515.00	\$309.00	Client email of follow up/pending items from call
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	1.9	\$515.00	\$978.50	Finalization of 1st draft of standalone cost model - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	1.2	\$515.00	\$618.00	Finalization of 1st draft of standalone cost model - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	0.9	\$515.00	\$463.50	Finalization of 1st draft of standalone cost model - S&P
Blessing, Luisa	Senior Associate II	11/16/2022	1.3	\$515.00	\$669.50	Create the bottom up model for non site costs
Blessing, Luisa	Senior Associate II	11/16/2022	0.6	\$515.00	\$309.00	Edits to the Bottom up model for non site costs
Blessing, Luisa	Senior Associate II	11/16/2022	1.2	\$515.00	\$618.00	Draft of notes from client meeting for engagement notebook
Blessing, Luisa	Senior Associate II	11/16/2022	1.8	\$515.00	\$927.00	Review of discussion from client call - description model
Blessing, Luisa	Senior Associate II	11/16/2022	1.2	\$515.00	\$618.00	Edits to IT bottom up analysis per client's feedback
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.4	\$515.00	\$721.00	Finalization of 1st draft of standalone cost model - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.8	\$515.00	\$927.00	Finalization of 1st draft of standalone cost model - Supply chain
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	0.8	\$515.00	\$412.00	Finalization of 1st draft of standalone cost model - Standalone costs summary/overview

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.7	\$515.00	\$875.50	Standalone cost - deliverable development - write up for overview
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.3	\$515.00	\$669.50	Standalone cost - deliverable development - write up for summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	0.8	\$515.00	\$412.00	Standalone cost - deliverable development - write up for G&A
Blessing, Luisa	Senior Associate II	11/17/2022	0.8	\$515.00	\$412.00	Slide structure discussion with Gunter
Blessing, Luisa	Senior Associate II	11/17/2022	0.4	\$515.00	\$206.00	Review email from client with clarifications and feedback
Blessing, Luisa	Senior Associate II	11/17/2022	1.3	\$515.00	\$669.50	Edits to the standalone cost model per client feedback
Blessing, Luisa	Senior Associate II	11/17/2022	1.7	\$515.00	\$875.50	Final standalone cost model updates
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	0.8	\$515.00	\$412.00	Slide structure discussion
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.7	\$515.00	\$875.50	Development of final deliverable - Exec summary schedule
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.3	\$515.00	\$669.50	Development of final deliverable - various schedules across functional areas
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.3	\$515.00	\$669.50	Report straw man development in support of final deliverable
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.9	\$515.00	\$978.50	Iterations to Standalone cost model schedules and updates to tables on report - Personnel costs
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	0.8	\$515.00	\$412.00	Iterations to Standalone cost model schedules and updates to benefits analyses
Blessing, Luisa	Senior Associate II	11/18/2022	1.1	\$515.00	\$566.50	PPT structure, formatting and edits for write-up
Blessing, Luisa	Senior Associate II	11/18/2022	1.9	\$515.00	\$978.50	Final edits to excel calculations of standalone cost model and one time costs
Blessing, Luisa	Senior Associate II	11/18/2022	1.4	\$515.00	\$721.00	Federal tax adjustments on payroll for incremental FTE cost calculations

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/18/2022	1.6	\$515.00	\$824.00	State and income tax adjustments on payroll for incremental FTE cost calculations
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.9	\$515.00	\$978.50	Standalone cost model - deliverable development - Exec summary
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.7	\$515.00	\$875.50	Standalone cost model - deliverable development - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.4	\$515.00	\$721.00	Standalone cost model - deliverable development - S&P
Blessing, Luisa	Senior Associate II	11/19/2022	0.6	\$515.00	\$309.00	Worked on the write up deliverable for the IT costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.8	\$515.00	\$927.00	Worked on the write up deliverable for the one-time costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.6	\$515.00	\$824.00	Worked on the write up deliverable for the non-site and R&D costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.6	\$515.00	\$824.00	Write up, edits and review to the standalone cost model ppt
Blessing, Luisa	Senior Associate II	11/19/2022	0.4	\$515.00	\$206.00	Final review to the standalone cost model ppt
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	1.3	\$515.00	\$669.50	Standalone cost model - Final deliverable development - Exec summary and overview
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	1.9	\$515.00	\$978.50	Standalone cost model - Final deliverable development - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	0.8	\$515.00	\$412.00	Standalone cost model - Final deliverable development - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/20/2022	0.4	\$515.00	\$206.00	Comments, review, and preparation of analysis
Alekseev, Alexey	Experienced Manager	11/21/2022	1.1	\$675.00	\$742.50	Review of the draft standalone cost report (assumptions)
Alekseev, Alexey	Experienced Manager	11/21/2022	0.9	\$675.00	\$607.50	Review of the draft standalone cost report (Finance)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Alekseev, Alexey	Experienced Manager	11/21/2022	1.8	\$675.00	\$1,215.00	Review of the draft standalone cost report (IT)
Alekseev, Alexey	Experienced Manager	11/21/2022	1.7	\$675.00	\$1,147.50	Review of the draft standalone cost report (G&A, R&D)
Blessing, Luisa	Senior Associate II	11/21/2022	0.3	\$515.00	\$154.50	Discussion of draft slides with Gunter
Blessing, Luisa	Senior Associate II	11/21/2022	1.7	\$515.00	\$875.50	Formatting and edits after review of standalone cost model (S&P, G&A)
Blessing, Luisa	Senior Associate II	11/21/2022	1.4	\$515.00	\$721.00	Formatting and edits after review of standalone cost model (IT, one time costs)
Blessing, Luisa	Senior Associate II	11/21/2022	0.9	\$515.00	\$463.50	Formatting and edits after review of standalone cost model (overview)
Blessing, Luisa	Senior Associate II	11/21/2022	1.7	\$515.00	\$875.50	Benchmarking analysis of data migration
Blessing, Luisa	Senior Associate II	11/21/2022	0.7	\$515.00	\$360.50	Benchmarking analysis of onboarding
Blessing, Luisa	Senior Associate II	11/21/2022	0.4	\$515.00	\$206.00	Review of pending items and questions for client email
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.6	\$515.00	\$824.00	Iterations of final deliverable - Overview slide
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.7	\$515.00	\$875.50	Iteration of final deliverable - Summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.8	\$515.00	\$927.00	Iteration of final deliverable - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.6	\$515.00	\$824.00	Iteration of final deliverable - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.3	\$515.00	\$669.50	Iteration of final deliverable - One time costs
Alekseev, Alexey	Experienced Manager	11/22/2022	1.9	\$675.00	\$1,282.50	Review of Scott McGurl comments
Alekseev, Alexey	Experienced Manager	11/22/2022	1.7	\$675.00	\$1,147.50	Editing the standalone cost report to incorporate comments.
Blessing, Luisa	Senior Associate II	11/22/2022	1.6	\$515.00	\$824.00	Edits to final draft of report based on feedback from Partner

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/22/2022	1.8	\$515.00	\$927.00	Edits to calculations of standalone costs based on Partner review
Blessing, Luisa	Senior Associate II	11/22/2022	1.6	\$515.00	\$824.00	Edits to IT cost model based on client feedback
Blessing, Luisa	Senior Associate II	11/22/2022	1.8	\$515.00	\$927.00	Edits to IT model based on new IT information from client
McGurl, David Scott	Principal	11/22/2022	1.1	\$955.00	\$1,050.50	Partner - Standalone Model review
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.9	\$515.00	\$978.50	Updates and modification across various analyses of final deliverable - Summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.9	\$515.00	\$978.50	Iteration of final deliverable - Overview and headers
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.6	\$515.00	\$824.00	Iteration of final deliverable - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.7	\$515.00	\$875.50	Iteration of final deliverable - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	0.9	\$515.00	\$463.50	Iteration of final deliverable - IT and other one-time costs
Alekseev, Alexey	Experienced Manager	11/23/2022	1.4	\$675.00	\$945.00	Review of Glenn's comments, editing the report.
Blessing, Luisa	Senior Associate II	11/23/2022	1.3	\$515.00	\$669.50	Review of final draft of FDD analysis and standalone cost model
McGurl, David Scott	Principal	11/23/2022	1.6	\$955.00	\$1,528.00	Partner - Standalone Model review
Alekseev, Alexey	Experienced Manager	11/25/2022	1.1	\$675.00	\$742.50	Email communications with Angela Nalwa on HR benchmarks.
Alekseev, Alexey	Experienced Manager	11/25/2022	1.4	\$675.00	\$945.00	Email communications with Sonny Origitano on IT benchmarks.
Nalwa, Anjali	Managing Director	11/25/2022	0.4	\$955.00	\$382.00	Managing director review of IT and HR standalone model
Alekseev, Alexey	Experienced Manager	11/28/2022	0.9	\$675.00	\$607.50	Review of changes and edits to the model, report.

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/28/2022	1.7	\$515.00	\$875.50	IT review and edits to the standalone cost model based on feedback from client and partner.
Blessing, Luisa	Senior Associate II	11/28/2022	0.6	\$515.00	\$309.00	Meeting with client to review and answer questions on initial feedback to the standalone cost model. Attended the meeting to take notes for the operations team. Participants: Alekseev, Alex, Darragh, Keith, Garvey, Todd, Lee, Chloe, Bagatini, Marilia, Park, J
Origitano, Sonny D.	Managing Director	11/28/2022	0.6	\$955.00	\$573.00	Managing director review of standalone cost model
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.6	\$515.00	\$824.00	Final iterations to deliverable post team lead and partner reviews - Exec summary and headers
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.8	\$515.00	\$927.00	Iterations to final standalone cost model deliverable - Various table structures
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.7	\$515.00	\$875.50	Iterations to final standalone cost model deliverable - G&A, S&P, and Overview
Alekseev, Alexey	Experienced Manager	11/29/2022	1.2	\$675.00	\$810.00	Reconciliations of data
Blessing, Luisa	Senior Associate II	11/29/2022	0.4	\$515.00	\$206.00	Second meeting with client to review draft of deliverable and answer questions on initial feedback to the standalone cost model. Attended meeting on behalf of the operations team. Participants: Darragh, Keith, Garvey, Todd, Lee, Chloe, Bagatini, Marilia, Park, Jin, Schnitzler, Rafael, Ronan, Terrance, Weingarten, Brianne, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Tran, Jenny, Shahkarami, Sean

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Blessing, Luisa	Senior Associate II	11/29/2022	1.3	\$515.00	\$669.50	Reconciliations of data
TOTAL			469.8		\$255,387.00	

Employee Tax Services: Payroll Tax Support (Hourly Fees)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Bellovin, Hal	Managing Director	9/27/2022	3.00	\$765.00	\$2,295.00	Continued discussions regarding registration forms and internal reorganization
Sharma, Komal	Senior Associate	9/28/2022	1.50	\$460.00	\$690.00	Compilation of matrix outlining internal reorganization implications for payroll purposes
Bellovin, Hal	Managing Director	10/3/2022	1.00	\$765.00	\$765.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Cianciotta, Joe	Manager	10/4/2022	3.00	\$570.00	\$1,710.00	Continued discussions regarding registration forms and internal reorganization
Bellovin, Hal	Managing Director	10/4/2022	1.50	\$765.00	\$1,147.50	Continued discussions regarding registration forms and internal reorganization
Bellovin, Hal	Managing Director	10/11/2022	1.50	\$765.00	\$1,147.50	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Bellovin, Hal	Managing Director	10/13/2022	1.00	\$765.00	\$765.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Cianciotta, Joe	Manager	10/14/2022	3.50	\$570.00	\$1,995.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Detailed Description
Bellovin, Hal	Managing Director	10/26/2022	2.50	\$765.00	\$1,912.50	Continued discussions regarding registration forms and internal reorganization
Arazi, Albert	Senior Manager	11/28/2022	0.50	\$650.00	\$325.00	Call to discuss supplemental wage withholding questions
TOTAL			19.0		\$12,752.50	

EXHIBIT F

STAFFING PLAN

Grant Thornton discussed consultant staffing with the Debtors throughout the cases and has supplemented and adjusted its team as necessary to meet the needs of the Debtors under the changing circumstances of these cases.

EXHIBIT G

SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)*	\$32,250.00
TOTAL	\$32,250.00



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October 12, 2022

Invoice #52651

Due Upon Receipt

For Professional Services Rendered Through September 30, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/01/2022	ASB	Prepared 11th Monthly Fee Statement.	1.50	\$350.00	\$525.00
	KKF	Drafted emails to Grant Thornton billing teams for final request for invoices for 11th MFS (0.1). Reviewed employee tax submission for 11th MFS (0.1).	0.20	\$625.00	\$125.00
09/02/2022	ASB	Reviewed and finalized the 11th Monthly Statement for signature and filing.	0.50	\$350.00	\$175.00
	KKF	Reviewed and revised new engagement agreements with Purdue (1.6). Telephone conference with C. Stathopoulos, S. Cho and G. Barenbaum re: employment issues under new engagement (0.7). Drafted email to G. Barenbaum re: added language on conflicts section of engagement (0.1).	2.40	\$625.00	\$1,500.00
09/06/2022	ASB	Finalized 11th Monthly Fee Statement for signature and filing.	0.70	\$350.00	\$245.00
	KKF	Telephone conference with Purdue in house team and S. Cho and her GT team re: scope of new engagement and retention issues (0.4). Exchanged correspondence with C. Stathopoulos re: same and post-call action items (0.1). Finalized 11th MFS for filing (0.2). Exchanged correspondence with C. MacDonald re: status and payment of 9th MFS and 10th MFS (0.2). Drafted email to D. Consla re: filing 10th MFS and timing for 4th interim fee application (0.1).	1.00	\$625.00	\$625.00
09/07/2022	KKF	Telephone conference with A. Bender re: preparation of Grant Thornton employment application and timing.	0.10	\$625.00	\$62.50
09/08/2022	KKF	Drafted emails to GT teams re: timing of next interim fee applications and requirements for same (0.2). Drafted email to D. Consla re: same (0.1). Drafted email to P. Schwartzberg, T. Nobus and C. McDonald re: filing of 11th MFS (0.2).	0.50	\$625.00	\$312.50
09/09/2022	KKF	Reviewed new engagement services agreement and protective order (0.6). Drafted email to G. Barenbaum, C. Stathopoulos and S. Cho re: comments to same (1.0).	1.60	\$625.00	\$1,000.00
09/12/2022	KKF	Telephone conference with G. Barenbaum, S. Cho and C. Stathopoulos re: Purdue edits to new engagement (0.7). Reviewed and responded to email from C. MacDonald re: payment credits for Grant Thornton invoices (0.2).	0.90	\$625.00	\$562.50

Grant Thornton LLP

October 12, 2022

Invoice # 52651

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/14/2022	KKF	Telephone conference with C. Robertson and D. Consla re process for second supplemental retention application (0.4). Researched issues for employment application (0.6). Drafted email to C. Stathopoulos re update on employment process (0.1).	1.10	\$625.00	\$687.50
09/15/2022	KKF	Researched and drafted Second Supplemental Retention Application. (1.2). Telephone conference with C. Robertson and Fee Examiner re Second Supplemental Retention Application (0.2). Reviewed notice re next interim fee application. (0.1).	1.50	\$625.00	\$937.50
09/16/2022	KKF	Drafted Second Supplemental Employment Application and accompanying exhibits (declaration and proposed order).	3.30	\$625.00	\$2,062.50
09/20/2022	KKF	Drafted response to M. Caiazzo and C. McDonald re: inquiries on invoice issues for MFS (0.2). Exchanged correspondence with G. Barenbaum re: timing and open issues on supplemental employment application (0.3).	0.50	\$625.00	\$312.50
09/23/2022	KKF	Revised supplemental employment application and related exhibits based on comments received (0.4). Drafted emails to C. Stathopolous re: same (0.2). Drafted email to C. Robertson and D. Consla re: review of same (0.1).	0.70	\$625.00	\$437.50
09/26/2022	ASB	Started preparation of 12th Monthly Fee Statement.	0.60	\$350.00	\$210.00
	KKF	Revised supplemental employment application based on results of conflict check (0.4). Drafted correspondence to G. Barenbaum and R. Werth re: same (0.1). Telephone conference with G. Barenbaum re: results of conflict check (0.1). Drafted email to A. Bender re: status of invoice requests for 12th MFS (0.2).	0.80	\$625.00	\$500.00
09/27/2022	ASB	Continued to draft 12th monthly fee statement.	0.80	\$350.00	\$280.00
	KKF	Drafted email to R. Werth re: updated declaration in support of supplemental employment application.	0.30	\$625.00	\$187.50
09/28/2022	KKF	Reviewed comments to supplemental employment application from D. Consla (0.2). Drafted email to G. Barenbaum and C. Stathopoulos re: same (0.2).	0.40	\$625.00	\$250.00
09/29/2022	KKF	Telephone conference with C. Stathopoulos re: final approval of supplemental employment application (0.1). Revised supplemental employment application with final comments (0.3). Drafted email with final supplemental employment pleadings to D. Consla to forward to UST (0.2). Responded to G. Barenbaum re: status of employment application (0.1).	0.70	\$625.00	\$437.50
09/30/2022	ASB	Finalized 12th Monthly Fee Statement and forwarded for review by K. Frazier.	1.00	\$350.00	\$350.00
	KKF	Reviewed docket for objections and email C. McDonald re: objections to 11th MFS (0.1). Exchanged correspondence with A. Bender and H. Bellovin re: employee tax information for 12th MFS (0.2).	0.30	\$625.00	\$187.50

For professional services rendered

21.4 hrs

\$11,972.50

Grant Thornton LLP

October 12, 2022

Invoice # 52651

SUBTOTAL		\$11,972.50
Total amount of this bill		\$11,972.50
Previous balance		\$4,267.70
10/04/2022 Payment - Thank you, Check # 001094326		(\$345.20)
10/12/2022 Payment - Advance Account		(\$35.00)
Total Payments and Adjustments		(\$380.20)
Balance due upon receipt		\$15,860.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	16.30	\$625.00	\$10,187.50
Amy S. Bender	ASB	Paralegal	5.10	\$350.00	\$1,785.00

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 chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

November 16, 2022

Invoice #53233

Due Upon Receipt

For Professional Services Rendered Through October 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/03/2022	ASB	Finalized 12th fee statement for signature.	2.10	\$350.00	\$735.00
	KKF	Reviewed and revised 12th MFS to send to D. Consla for review and filing (0.3). Telephone conference with G. Barenbaum re: bankruptcy issues on timing and performance of work under the supplemental retention (0.1). Drafted emails to R. Werth re: signatures on 12th MFS and declaration in support of supplemental retention application (0.2). Finalized supplemental retention application to send to D. Consla for execution and filing (0.3).	0.90	\$625.00	\$562.50
10/04/2022	ASB	Draft 4th Interim Fee Application.	5.80	\$350.00	\$2,030.00
	KKF	Exchanged emails with C. McDonald and B. Dimarie re: Purde request for additional information on sales and use tax July invoice (0.1). Finalized 12th MFS pleading for filing and Werth Declaration in support of supplemental retention application to send to David Polk for filing (0.3).	0.40	\$625.00	\$250.00
10/05/2022	ASB	Continued to draft 4th Interim fee application.	2.50	\$350.00	\$875.00
	KKF	Drafted emails to P. Schwartzberg, T. Nobis, R. Werth and C. McDonald re: 12th MFS (0.2). Drafted email to G. Barenbaum re: status and timing of supplemental employment application (0.1).	0.30	\$625.00	\$187.50
10/10/2022	ASB	Reviewed and revised Fourth Interim Application for compensation and refer to court orders for prior compensation.	1.00	\$350.00	\$350.00
	KKF	Reviewed and revised 4th Interim Fee Application and Werth Certificate.	1.70	\$625.00	\$1,062.50
10/11/2022	KKF	Final review of completed 4th interim fee application (0.3). Drafted email to R. Werth re: timing and execution of 4th interim fee application (0.1).	0.40	\$625.00	\$250.00
10/12/2022	ASB	Finalized 4th Interim Fee application and request invoice and other billing information re: Sklar Kirsh invoices.	3.30	\$350.00	\$1,155.00
	KKF	Exchanged emails with A. Bender, M. Giddens and R. Werth re: status of filing of 4th Interim Fee Application.	0.10	\$625.00	\$62.50

Grant Thornton LLP

November 16, 2022

Invoice # 53233

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/17/2022	KKF	Prepared order for supplemental employment application (0.2). Reviewed docket for service of interim fee application and exchanged emails with M. Giddens and D. Consla re: service of application and entering order for supplemental employment (0.4).	0.60	\$625.00	\$375.00
10/19/2022	KKF	Confirmed on docket lack of objections to 12th MFS and email C. McDonald to process payment.	0.20	\$625.00	\$125.00
10/20/2022	KKF	Emailed GT teams re: status and timing of 13th MFS (0.1). Reviewed entered order for supplemental employment and forwarded same with email message to C. Stathopoulos, G. Barenbaum and S. Cho (0.2).	0.30	\$625.00	\$187.50
10/21/2022	KKF	Reviewed conflict disclosure report and respond to G. Barenbaum re: requirements for same.	0.40	\$625.00	\$250.00
10/27/2022	KKF	Drafted email to Grant Thornton teams for status on September invoices for 13th MFS (0.1). Reviewed employee tax consulting invoices and forward same to A. Bender (0.1).	0.20	\$625.00	\$125.00
10/31/2022	ASB	Reviewed all invoices submitted and began preparation of 13th Monthly fee application.	0.70	\$350.00	\$245.00
	KKF	Exchanged emails with B. DiMaria and A. Bender re: time entries for 13th MFS.	0.10	\$625.00	\$62.50
For professional services rendered			21.0 hrs		\$8,890.00
SUBTOTAL					\$8,890.00
Total amount of this bill					\$8,890.00
Previous balance					\$15,860.00
Total Payments and Adjustments					\$0.00
Balance due upon receipt					\$24,750.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	5.60	\$625.00	\$3,500.00
Amy S. Bender	ASB	Paralegal	15.40	\$350.00	\$5,390.00

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 chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

December 9, 2022

Invoice #53838

Due Upon Receipt

For Professional Services Rendered Through November 30, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/01/2022	KKF	Drafted email to GT teams re: status of information for 13th MFS.	0.10	\$625.00	\$62.50
11/02/2022	ASB	Prepared 13th Monthly Fee Application.	1.60	\$350.00	\$560.00
11/08/2022	ASB	Finalized 13th MFS for filing.	0.40	\$350.00	\$140.00
	KKF	Reviewed fee examiner report (0.1). Drafted email to fee examiner in response to fee examiner report (0.1). Drafted email to Grant Thornton team re issues raised in fee examiner report (0.3). Revised 13th MFS to update for latest employment application (0.4). Exchanged correspondence with G. Barenbaum re timing for fee applications (0.1). Drafted email to R. Werth re execution of 13th MFS (0.1).	1.10	\$625.00	\$687.50
11/09/2022	KKF	Finalized draft declaration for R. Werth re supplemental disclosures (0.7). Drafted email to G. Barenbaum and C. Stathopoulos re same (0.2).	0.90	\$625.00	\$562.50
11/14/2022	ASB	Requested LEDES files and finalized 13th MFS.	0.20	\$350.00	\$70.00
	KKF	Drafted email to I. Landsberg re: action items for Grant Thornton supplemental declaration of disinterestedness and upcoming hearing on fee application (0.2). Drafted email to D. Consla and M. Giddens re: filing and service of 13th MFS (0.1).	0.30	\$625.00	\$187.50
11/15/2022	KKF	Exchanged emails with R. Werth and J. Anderson re: revisions to supplemental statement of disinterestedness (0.2). Drafted emails to C. McDonald, P. Schwartzberger and T. Nobis re: filing 13th MFS and related LEDES (0.1). Reviewed and revised omnibus order approving Grant Thornton's 4th interim fee application (0.2).	0.50	\$625.00	\$312.50
11/16/2022	ISL	Review pleadings to prepare for hearing on fee applications. Court appearance in NY Bankruptcy Court regarding fee application.	2.20	\$725.00	\$1,595.00
11/21/2022	KKF	Exchanged emails with GT business advisory team re: additional disclosures for employment (0.3). Reviewed emails re: information for 14th MFS and responded to same with request for additional invoices (0.1).	0.40	\$625.00	\$250.00

Grant Thornton LLP

December 9, 2022

Invoice # 53838

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/22/2022	KKF	Reviewed and responded to emails re: invoices and time entries for 14th MFS for global mobility services and employment tax services.	0.20	\$625.00	\$125.00
11/23/2022	KKF	Reviewed time sheets for 14th MFS relating to new business advisory services (0.1). Drafted email to G. Barenbaum re: additional information needed for fee statement relating to business advisory services and process for confidentiality of records (0.3).	0.40	\$625.00	\$250.00
11/28/2022	ASB	Prepared draft of 14th Monthly Fee Statement.	3.10	\$350.00	\$1,085.00
	KKF	Exchanged emails with A. Bender re: inclusion of new employment services for business advisory in 14th MFS (0.2). Exchanged emails with G. Barenbaum re: preparation of information for business advisory services to include in 14th MFS (0.2).	0.40	\$625.00	\$250.00
11/29/2022	KKF	Telephone conference with J. Anderson re: revisions to disclosure schedule (0.1). Drafted email to J. Anderson re: required revisions (0.4).	0.50	\$625.00	\$312.50
11/30/2022	ASB	Updated 14th Monthly fee statement with additional billing information provided.	3.00	\$350.00	\$1,050.00
	KKF	Exchanged emails with G. Barenbaum re: missing information for monthly fee statement (0.2). Exchanged emails with A. Bender re: updates to 14th monthly fee statements based on correspondence from G. Barenbaum (0.1). Reviewed docket for objections to 13th MFS and emailed C. McDonald re: same (0.1).	0.40	\$625.00	\$250.00
For professional services rendered			15.7 hrs		\$7,750.00
SUBTOTAL					\$7,750.00
Total amount of this bill					\$7,750.00
Previous balance					\$24,750.00
11/21/2022	Payment - Thank you, Check # 001096243				(\$3,922.50)
12/09/2022	Payment - Advance Account				(\$70.00)
Total Payments and Adjustments					(\$3,992.50)
Balance due upon receipt					\$28,507.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	2.20	\$725.00	\$1,595.00
Kelly K. Frazier	KKF	Of Counsel	5.20	\$625.00	\$3,250.00
Amy S. Bender	ASB	Paralegal	8.30	\$350.00	\$2,905.00



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January 17, 2023

Invoice #54296

Due Upon Receipt

For Professional Services Rendered Through December 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/01/2022	ASB	Revised 14th Monthly Fee Statement.	0.30	\$350.00	\$105.00
	KKF	Reviewed and revised 14th MFS for filing (0.4). Drafted email to D. Consla and C. Robertson re: Debtors' review of time entries for confidentiality issues (0.1). Exchanged correspondence with G. Barenbaum re: potential discrepancies in billing entries for business advisory services and clarification of same (0.3). Drafted email to A. Bender re: revisions to 14th MFS and open issues to follow up on (0.1).	0.90	\$625.00	\$562.50
12/05/2022	KKF	Reviewed D. Consla's comments to 14th monthly fee statement (0.1). Follow up telephone conference with D. Consla re: same (0.1).	0.20	\$625.00	\$125.00
12/06/2022	KKF	Exchanged correspondence with G. Barenbaum and C. Stathopoulos re: requested revisions to 14th MFS and revisions needed for filing same (0.4). Telephone conference with J. Anderson re: supplemental disclosures and needed information to complete disclosures (0.1).	0.50	\$625.00	\$312.50
12/07/2022	ASB	Updated 14th Monthly Fee Application and create a version with tracked changes for review.	1.50	\$350.00	\$525.00
	KKF	Exchanged emails with G. Barebbaum and A. Alekseev re: directions on confidential entries (0.3). Exchanged emails with D. Consla re: same (0.2). Reviewed and revised updated 14th MFS to finalize for filing (0.2). Drafted email to R. Werth re: signatures needed for 14th MFS (0.1).	0.80	\$625.00	\$500.00
12/09/2022	KKF	Drafted email to R. Werth re: signature for 14th MFS (0.1). Drafted email to D. Consla re: filing and serving 14th MFS (0.1).	0.20	\$625.00	\$125.00
12/14/2022	KKF	Drafted emails to T. Nobis and P. Schwartberger re: LEDES and filing 14th MFS (0.1). Exchanged correspondence with C. McDonald re: filing of 14th MFS and proposed timing for payment of same (0.1). Drafted email to R. Werth and B. Angstadt re: same (0.1).	0.30	\$625.00	\$187.50
12/19/2022	KKF	Telephone conference with G. Barenbaum re: monthly fee application process for bills being reviewed (0.2). Drafted email to GT teams regarding November time entries for 15th MFS (0.1).	0.30	\$625.00	\$187.50

Grant Thornton LLP

January 17, 2023

Invoice # 54296

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/20/2022	KKF	Drafted email to C. Stathopoulos and J. Anderson re: supplemental disclosure schedule (0.2). Revised supplemental disclosure schedule based on updated conflict check (0.4). Drafted email to R. Werth re: revisions to supplemental declaration of disinterestedness (0.1).	0.70	\$625.00	\$437.50
12/21/2022	KKF	Exchanged correspondence with D. Consla and C. Robertson re: Rhodes Technologies conflict entity and relationship of same to Debtor for conflict check (0.1). Drafted email to C. Stathopoulos re: clarification on relationship with Rhodes Technologies (0.2). Edited final version of supplemental disclosure schedule for updated conflict search (0.1).	0.40	\$625.00	\$250.00
12/22/2022	KKF	Drafted emails to Employment tax team, GMS team and Valuation teams to confirm information for 15th MFS (0.1). Exchanged correspondence with S. Shahkarami re: time entries and confidentiality issues for 15th MFS (0.2). Drafted email to D. Consla re: same (0.1).	0.40	\$625.00	\$250.00
12/27/2022	ASB	Assembled all invoices for 15th monthly fee statement.	0.20	\$350.00	\$70.00
For professional services rendered			6.7 hrs		\$3,637.50
SUBTOTAL					\$3,637.50
Total amount of this bill					\$3,637.50
Previous balance					\$28,507.50
12/13/2022		Payment - Thank you, Check # 001097047			(\$11,937.50)
12/13/2022		Payment - Thank you, Check # 001097047			(\$35.00)
12/21/2022		Payment - Thank you, Check # 001097680			(\$8,855.00)
12/28/2022		Payment - Thank you, Check # 001097900			(\$7,680.00)
01/17/2023		Payment - Trust Account			(\$105.00)
Total Payments and Adjustments					(\$28,612.50)
Balance due upon receipt					\$3,532.50

Trust Account Summary

Date	Transaction Details	Deposits	Disbursement	Balance
12/9/2022	Balance as of 12/09/2022			\$0.00
12/23/2022	Payment Received from: Transfer from Advance to Trust Check #: Transfer from Advance to Trust Transfer from Advance to Trust	\$35.00		\$35.00
12/29/2022	Payment Received from: Transfer from Advance to Trust Check #: Transfer from Advance to Trust Transfer from Advance to Trust	\$70.00		\$105.00

Grant Thornton LLP

January 17, 2023

Invoice # 54296

Date	Transaction Details	Deposits	Disbursement	Balance
1/17/2023	Client/Matter Code: 3994/007 Purdue Pharma Trust applied to Bill #54296		\$105.00	\$0.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	4.70	\$625.00	\$2,937.50
Amy S. Bender	ASB	Paralegal	2.00	\$350.00	\$700.00

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EXHIBIT H

**CUSTOMARY AND COMPARABLE COMPENSATION
DISCLOSURES FOR THE FEE PERIOD⁷**

Tax Structuring Services and Employee Tax Services		
Category of Timekeeper	Standard Rates for Professionals at Grant Thornton LLP for the Fee Period⁸	Rates in Application
Partner / Managing Director	\$950 - \$1,145	\$765
Senior Manager / Director	\$870 - \$1,000	\$650
Manager	\$690 - \$835	\$570
Senior Associate	\$455 - \$675	\$460
Associate	\$310 - \$415	\$280

Valuation Services		
Category of Timekeeper	Standard Rates for Professionals at Grant Thornton LLP for the Fee Period⁹	Rates in Application
Partner / Managing Director	\$875 - \$970	\$720
Senior Manager / Director	\$775 - \$785	\$590
Manager	\$620 - \$675	\$500
Senior Associate	\$450 - \$515	\$400
Associate	\$330 - \$365	\$270

Business Advisory Services		
Category of Timekeeper	Standard Rates for Professionals at Grant Thornton LLP for the Fee Period	Rates in Application
Partner / Managing Director	\$955	\$955
Senior Manager / Director	\$785	\$785
Manager	\$675	\$675
Senior Associate	\$515	\$515
Associate	\$330	\$330

⁷ Grant Thornton provides Plan Services to the Debtors that involve three (3) different types of distinct business units -- *i.e.*, tax related services, valuation related services and business advisory services -- each with different specialized skills and rates. As such, the information contained in this Exhibit H provides the applicable rates and rate comparisons for each such business unit.

⁸ Rates differ within a level due to the relative experience of the staff and/or whether the applicable staff is part of Grant Thornton's national tax office. In addition, although Grant Thornton's standard hourly tax rates were increased in August in the normal operation of its business, the hourly rates charged by Grant Thornton for professionals working on matters in these cases were not increased, with the exception of one professional who was promoted to Managing Director effective September 1, 2021, and as such, the agreed to hourly rate charged was reflective of this new position.

⁹ Rates differ within a level due to relative experience of the staff.

EXHIBIT I

SUMMARY AND SUPPORTING INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton was paid pursuant to the Monthly Fee Statements. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services	Applicable MFS
954040190	\$5,910.00	10/28/22	August 2022 Compliance processed in September 2022; July 2022 Invoice Review Services (for August returns due in September 2022)	Sales and Use Tax Compliance Services	13 th MFS
954043086	\$2,109.40	10/31/22	September 1, 2022 to September 30, 2022	Global Mobility Services	13 th MFS
954052553	\$5,763.00	11/18/22	September 2022 Compliance processed in October 2022; August 2022 Invoice Review Services (for September returns due in October 2022)	Sales and Use Tax Compliance Services	14 th MFS
954055131	\$1,637.70	11/29/22	October 1 to October 31, 2022	Global Mobility Services	14th MFS
954067735	\$7,005.00	12/16/22	October 2022 Compliance processed in November 2022; September 2022 Invoice Review Services (for October returns due in November 2022)	Sales and Use Tax Compliance Services	15 th MFS
954067735	\$5,500.00	1/17/23	November 2022 Compliance processed in December 2022; October 2022 Invoice Review Services (for November returns due in December 2022)	Sales and Use Tax Compliance Services	16 th MFS
954085549	\$5,936.00	1/23/23	December 1 to December 31, 2022	Global Mobility Services	16 th MFS
TOTAL	\$33,861.10				



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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 28, 2022

Bill Number: 954040190

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review
August's 2022 Compliance processed in September 2022:

COMPLIANCE TOTAL: \$ 2,000.00

Review of July's Invoices filed with August's returns due in September 2022
(filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL: \$ 3,910.00

Total Amount of Bill: \$ 5,910.00

Terms: As agreed upon
Federal ID No. 36-6055558



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For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 31, 2022

Bill Number: 954043086

Client-Assignment Code: 0200102-00008

Client-Assignment Code: 0200102-00021

Purdue Pharma Tax advisory, research, compliance and consulting services from Sep 1st to Sep 30th, 2022	\$ 1,990.00
Expenses (using the expense factor of 6%)	119.40
Total Amount of Bill:	\$ 2,109.40

Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP

186 Wood Ave S # 4

Iselin, NJ 08830-2725

T 732.516.5500

F 732.516.5502

www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 18, 2022

Bill Number: 954052553

Client-Assignment Code: 0200102-00002

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review
September's 2022 Compliance processed in October 2022:

COMPLIANCE TOTAL: \$ 2,000.00

Review of August Invoices filed with September returns due in October 2022
(filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL: \$ 3,763.00

Total Amount of Bill: \$ 5,763.00

Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP

1100 Peachtree Street

Suite 1200

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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 29, 2022

Bill Number: 954055131

Client-Assignment Code: 0200102-00021

Professional services rendered per the detail on page 2: \$ 1,637.70

Total Amount of Bill: \$ 1,637.70

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: December 16, 2022

Bill Number: 954067735

Client-Assignment Code: 0200102-00002

Client-Assignment Code: 0200102-00016

Client-Assignment Code: 0200102-00023

Sales & Use Tax Compliance & Invoice Review:

October's 2022 Compliance processed in November 2022 \$ 2,000.00

Review of September Invoices filed with October returns due in November 2022
(filed on a one-month lag), notices & consulting \$ 5,005.00

Total Amount of Bill: \$ 7,005.00

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: January 17, 2023

Bill Number: 954080463

Client-Assignment Code: 0200102-00023

Sales & Use Tax Compliance & Invoice Review
November's 2022 Compliance processed in December 2022: \$ 2,000.00

Review of October Invoices filed with November returns due in December 2022
(filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL \$ 3,500.00

Total Amount of Bill: \$ 5,500.00

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
 201 Tresser Boulevard
 Stamford, CT 06901-3431

Date: January 25, 2023

Bill Number: 954085549

Client-Assignment Code: 0200102-00021

Purdue Pharma

Tax advisory, research, compliance and consulting services for December 2022

US Tax Consulting

Time incurred advising on David's 2022 W-2 reporting, and discussing 2017 amended W2 with Dee

Cabral \$ 1,440.00

David Lundie

Consulting related to David's 2022 estimate, time includes multiple discussions with David to collect

information to prepare 2022 Q4 calculations, and address his concerns for UK fillings 2,160.00

UK Tax Services

Preparation of 2021/22 UK return for David Lundie 1,500.00

Sourcing of severance payment 500.00

Expenses (using the expense factor of 6%) 336.00

Total Amount of Bill:

\$ 5,936.00

Terms: As agreed upon
 Federal ID No. 36-6055558